



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Budget Theory and Policy							
Course Code		MHY504		Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	125 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Aims to give theoretical information about public budget and Types of public budget and the budget, developed in accordance with the budget classification and to investigate the process of public decision-making systems. In addition, the possible effects on the budget balance and budget policies in the macroeconomic indicators will be assessed.							
Course Content		Definition, characteristics, function, principles of public budgeting, budget systems and Turkey implementation, budget process and Functions of the state budget, the budget and budgetary control theory and the basics of the Turkish budget system provides.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Individual Study					
Name of Lecturer(s)		Prof. Recep TEKELİ							

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

Recommended or Required Reading

1	Mutluer, M. Kamil, Erdoğan Öner ve Ahmet Kesik (2011); "Bütçe Hukuku," İstanbul Bilgi Üniversitesi Yayınları, İstanbul.
2	Tüğen, Kamil (2012); "Devlet Bütçesi," Bassaray Matbaası, İzmir
3	Edizdoğan, Nihat ve Özhan Çetinkaya (2010); "Kamu Bütçesi," Ekin Basım Yayın Dağıtım, Bursa

Week	Weekly Detailed Course Contents	
1	Theoretical	Budget Concept and Features, Principles of budget
2	Theoretical	Budget systems
3	Theoretical	Multi-year budgeting approach, Public Sector and Public Financial Management
4	Theoretical	Public Financial Management and Control Law and developments in the public financial management
5	Theoretical	Types of budget in use in turkey, Budget related institutions
6	Theoretical	Budget process in Turkey: Proposal and Discussing in parliament, Budget process in Turkey: Implementation
7	Theoretical	Budgets other than Central Government Budgets
8	Intermediate Exam	Midterm exam
9	Theoretical	Audit of budget implementations, Current budget developments in Turkey
10	Theoretical	Budget systems and budget systems development
11	Theoretical	Budget systems, output-oriented budget systems
12	Theoretical	Budget systems, result-oriented budget systems
13	Theoretical	Budgetary policy implications
14	Theoretical	The effects of fiscal policy as a means of budget policies
15	Theoretical	Budgetary policies implemented in Turkey in recent years, the causes, objectives and results
16	Final Exam	Final exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	4	3	98
Assignment	2	2	2	8
Midterm Examination	1	8	1	9



Final Examination	1	8	2	10
Total Workload (Hours)				125
[Total Workload (Hours) / 25*] = ECTS				5
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	To be explaining basic concept of public economics
2	To be analysing Turkish public expenditures
3	To be measure well-being with variety of approaches
4	Understanding of objectives and tools of budget policy.
5	Understanding the impact of budget policy in economic developments

Programme Outcomes (Public Finance and Tax Applications Masters)

1	To be able to learn the basic concepts in economic and public finance theories, and learn to correlate with basic economic problems and ratiocination
2	To be able to gain a basic knowledge of public finance, fiscal policy, government budgeting, tax theory and practice
3	To be able to comment and evaluate about public expenditure usages, public revenues and public borrowing
4	To be able to evaluate and analyze economic data with regard to fiscal policy usage
5	To be able to gain knowledge particularly in the areas of professional expertise in the public sector, public and private sector needs for the areas of economics, finance, law, accounting, tax, business knowledge
6	To be able to follow practical and theoretical innovations in the field of Finance, at a national and international level
7	To be able to offer and share alternative solutions in the field of public finance with awareness for lifelong learning and critical thinking
8	To be able to present opinions as to current issues in public finance, to enhance them as well as to use them in interpreting events
9	To able to share theoretical and practical knowledge in the field of public finance and translate them into teamwork activities

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3	L4	L5
P1	5	5	4	3	4
P2	4	5	4	3	3
P3	5	4	4	3	4
P4	5	4	4	3	4
P5	5	5	5	3	4
P6	5	5	5	3	3
P7	4	5	5	3	3
P8	4	4	3	3	3
P9	5	4	4	3	3

