AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title	Budget Systems and Policy							
Course Code	MYL509		Couse Level	Second Cycle (Master's Degree)				
ECTS Credit	5	Workload	130 *(Hours)*	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	Analysing the advanced micro economic issues on a basis of mathematics and develop the ability of students who study at master program ın Publıc Fınance to analyze the fıscal issues.							
Course Content	The concept of budget policy and its relation to fiscal policy. Budget policies in different economic thoughts, contemporary budget policies and applications in Turkey. The effects of budget deficit. Crowding out and Ricardian equivalence. Financing deficits. Budget deficit in Turkey and its effects.							
Work Placement	N/A							
Planned Learning Activities and Teaching Methods	Explanation (Presentation), Discussion, Individual Study							
Name of Lecturer(s)								

Assessment Methods and Criteria

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

Recommended or Required Reading

1	• Tüğen, K. (2009) Devlet bütçesi. İzmir.

Week	Weekly Detailed Course Contents	
1	Theoretical	Information About Course Content and Methodology
	Preparation Work	Relevant pages of the resources
2	Theoretical	The state budget (definition, development)
	Preparation Work	Relevant pages of the resources
3	Theoretical	State budget (deviations from the principles of universality and unity and practice in Turkey (annexed budget administrations, special budget
	Preparation Work	Relevant pages of the resources
4	Theoretical	State budget (deviations from the principles of universality and unity and practice in Turkey (revolving fund operations, budgets, funding applications, the autonomous
	Preparation Work	Relevant pages of the resources
5	Theoretical	Turkish budget system (PPBS system)
	Preparation Work	Relevant pages of the resources
6	Theoretical	Turkish budget system (PPBS system implementation in Turkey: program budgeting system)
	Preparation Work	Relevant pages of the resources
7	Theoretical	Midterm Exams
8	Theoretical	Midterm Exams
9	Theoretical	Turkish budget system (budget law and the legislature discussed the preparation work)
	Preparation Work	Relevant pages of the resources
10	Theoretical	Turkish budget system (budget law and the legislature discussed the preparation work)
	Preparation Work	Relevant pages of the resources
11	Theoretical	Budget implementation in Turkey (application of income and expense budgets, treasury operations,
	Preparation Work	Relevant pages of the resources
12	Theoretical	Budget implementation in Turkey (the budget revenues, the Treasury debt,)
	Preparation Work	Relevant pages of the resources
13	Theoretical	Budget implementation in Turkey (state accounting system, the budget period end)
	Preparation Work	Relevant pages of the resources
14	Theoretical	Financial audit (budgetary control)
	Preparation Work	Relevant pages of the resources

15	Theoretical	Financial audit (budget laundering)
	Preparation Work	Relevant pages of the resources

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	4	3	98
Midterm Examination	1	10	1	11
Final Examination	1	20	1	21
			Total Workload (Hours)	130
		[Total Workload (Hours) / 25*] = **ECTS**		5

25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	• Understand budget policies in different economic thoughts.
2	• Look at issues arising from financing deficits.
3	• Have knowledge on the effects of budget deficit.
4	
5	

Programme Outcomes *(Finance Master)*

1	Analyze the functioning of modern public finance
2	Identify the types of public needs and the mechanisms of their financing
3	This course provides both theoretical and empirical background in the area of current fiscal issues, especially in Turkey.
4	Analysing the advanced macro economic issues on a basis of mathematics and develop the ability of students
5	To have knowledge on procedures of taxes

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	4	5	4	5
P2	5	4	5	4	5
P3	5	4	5	4	5
P4	5	5	5	4	5
P5	5	5	5	4	5