

AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

| Course Title Analysis of Public Revenues | | 3 | | | | | | |
|---|----------|-------------|-------------|-----------------------|--------------------------------|---|------------|---|
| Course Code | MYL624 | | Couse Level | | Third Cycle (Doctorate Degree) | | | |
| ECTS Credit 5 | Workload | 130 (Hours) | Theory | 3 | Practice | 0 | Laboratory | 0 |
| Objectives of the Course The course surveys the theory of economic stabilization and the impact of government revenue and taxes on the level of economic activity. At the conclusion of this course the students will be able to analyze market failure and the need for government intervention in the economy. | | | | | | | | |
| Course Content Basic spending units that are form public sector and their financing balances, macroecon consolidated budget deficits, public sector borrowing, optimal financing of public sector decontext of seigniorage and taxation, maintainability of budget deficits are studied. | | | | lic sector deficit in | | | | |
| Work Placement N/A | | | | | | | | |
| Planned Learning Activities and Teaching Methods | | | Explanatio | n (Presentat | tion) | | | |
| Name of Lecturer(s) Lec. Sercan YAVAN | | | | | | | | |

| Assessment Methods and Criteria | | | | | |
|---------------------------------|----------|----------------|--|--|--|
| Method | Quantity | Percentage (%) | | | |
| Midterm Examination | 1 | 40 | | | |
| Final Examination | 1 | 60 | | | |

Recommended or Required Reading

1 Kamu Maliyesi Asuman Altay Seçkin Yayıncılık

| Week | Weekly Detailed Cour | Detailed Course Contents | | | | | |
|------|----------------------|--|--|--|--|--|--|
| 1 | Theoretical | Information About Course Content and Methodology | | | | | |
| | Preparation Work | Relevant pages of the resources | | | | | |
| 2 | Theoretical | Definition and Types of Public Revenues | | | | | |
| 3 | Theoretical | Analysis of indirect taxes | | | | | |
| 4 | Theoretical | Analysis of direct taxes | | | | | |
| 5 | Theoretical | The place of taxes in the budget | | | | | |
| 6 | Theoretical | Analysis of fees | | | | | |
| 7 | Theoretical | The place of fees in the budget | | | | | |
| 8 | Theoretical | Midterm Exam | | | | | |
| 9 | Theoretical | Evaluation of midterm exams | | | | | |
| 10 | Theoretical | Analysis of Analysis of parafiscal revenues | | | | | |
| 11 | Theoretical | Comparison of public revenues from OECD countries | | | | | |
| 12 | Theoretical | Comparison of public revenues in EU countries | | | | | |
| 13 | Theoretical | Examination of current problems related to public revenues | | | | | |
| 14 | Theoretical | Examination of current problems related to public revenues 2 | | | | | |
| 15 | Theoretical | Preparation of final exams | | | | | |
| 16 | Final Exam | Final exam | | | | | |

| 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) | | | | |
| [Total Workload (Hours) / 25*] = ECTS | | | | |
| *25 hour workload is accepted as 1 ECTS | | | | |

Learning Outcomes

1 Definition and classification of public revenue



| 2 | To observe the informal economy | |
|---|--|--|
| 3 | With income tax policies applied to the public revenue | |
| 4 | Economic analysis of tax revenues | |
| 5 | Economic analysis of non-tax revenues | |

| Progr | ramme Outcomes (Finance Doctorate) |
|-------|--|
| 1 | Analyze the functioning of modern public finance |
| 2 | Identify the types of public needs and the mechanisms of their financing |
| 3 | Argue the theoretical basis of public expenditures and to analyze their types and economic effects |
| 4 | Classify public revenues and integrate them into the fiscal and tax system |
| 5 | Classify public revenues and expenditures through the budget and to analyze the instruments and objectives of budgetary policy |

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 | 4 | 5 | 4 | 5 |

