



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title	Public Finance								
Course Code	MLY501		Course Level		First Cycle (Bachelor's Degree)				
ECTS Credit	5	Workload	122 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	The Public Finance course is designed to provide students with an in-depth understanding of the financial management of the public sector, budgeting processes, and the effects of public spending. This course aims to develop students' analytical thinking skills by examining the fundamental principles of public finance, the effective use of public resources, and the financing of public services. Students will acquire the knowledge and skills necessary to play a critical role in the formulation and implementation of public policies by evaluating the economic and social dimensions of public finance.								
Course Content	The Public Finance course covers various topics related to the financial management of the public sector. The content of the course focuses on fundamental elements such as the public budget, budgeting processes, and public expenditures and revenues. Additionally, topics such as tax policies, public debt management, and financial auditing will also be addressed. Students will gain in-depth knowledge about the economic effects of public finance, the financing of public services, and financial sustainability. The course also aims to provide students with a broad perspective by examining the international dimensions of public finance and comparative public finance practices.								
Work Placement	N/A								
Planned Learning Activities and Teaching Methods	Explanation (Presentation)								
Name of Lecturer(s)	Assoc. Prof. Sercan YAVAN								

Assessment Methods and Criteria		
Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading	
1	Public Finance, Prof. Dr. Hakan AY, Dokuz Eylül University Press, 2025.
2	Vural Şahbenderoğlu, Public Finance (2019), Dorlion Publications.

Week	Weekly Detailed Course Contents & Teaching Methods	
1	Theoretical	Definition and Historical Development of Public Finance
2	Theoretical	Causes of the economic activities of the public: public goods
3	Theoretical	Objectives of the economic activities of public opinions, the public sector private goods production, efficiency, the theory of the failure of the public sector
4	Theoretical	Public expenditures (borders, effects, development)
5	Theoretical	Public revenues (definition, purpose, types, basic concepts with regard to taxation)
6	Theoretical	Classification of Taxes
7	Preparation Work	Classification of Taxes
8	Theoretical	Classification of Taxes
9	Theoretical	The principles of taxation, tax burden, the reflection
10	Theoretical	Government debt (classification, varieties, sources of internal and external debt)
11	Theoretical	Local governments finance
12	Theoretical	The state budget
13	Theoretical	Turkish budget system
14	Theoretical	Fiscal policy (against economic instability, economic development and fiscal policies to ensure equality in income distribution)

Workload Calculation				
Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	3	3	84
Midterm Examination	1	12	1	13



Final Examination	1	24	1	25
			Total Workload (Hours)	122
			[Total Workload (Hours) / 25*] = ECTS	5
*25 hour workload is accepted as 1 ECTS				

### Learning Outcomes

1	The aim of this course is to teach the basic information about public finance, such as public services and in particular the tax financing techniques of the state.
2	To be able to give examples of public goods theory and types and properties of public goods
3	To be able to explain the opinions about the definition of public expenditures
4	To be able to analyze the theories developed about the reasons of public expenditures
5	To be able to evaluate the economic reasons of the state

### Programme Outcomes (Economics)

1	Understands the fundamental concepts and theories of economics and analyzes economic events within microeconomic and macroeconomic frameworks.
2	Comprehends the historical development of economic theories and applies them to current economic issues.
3	Follows, analyzes, and evaluates international, national, regional and sectoral economic developments within the scope of economic policies.
4	Understands the connections between economics and related disciplines such as law, business, accounting, finance, and sociology for economic analysis.
5	Designs economic research, collects data using qualitative and quantitative methods, conducts analysis, and interprets results.
6	Tests economic theories using econometric methods and derives scientific and policy recommendations.
7	Uses basic computer programs and statistical software to process, visualize, and interpret economic data.
8	Communicates economic concepts and research findings clearly and effectively, both in writing and verbally, to experts and the general public.
9	Has basic level proficiency in English as a foreign language to follow developments in the field .
10	Works independently, takes initiative, and assumes responsibility in team settings.
11	Adopts a lifelong learning approach and continuously develops critical, analytical, and innovative thinking skills.
12	Conducts economic analyses on sustainable development, income equality, and social welfare while adhering to ethical values and demonstrating social responsibility.

### 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	5	5	5
P2	4	4	5	5	5
P3	4	3	4	4	5
P4	5	4	4	4	4
P5	2	2	3	4	4
P6	1	1	2	3	3
P7	1	1	1	2	2
P8	3	3	3	3	4
P9	1	1	1	1	1
P10	3	3	3	3	3
P11	3	3	4	4	4
P12	4	5	5	5	5

