

Department of Economics / Department of Economics /

Course Code	Course Name	Teoretical	Practice	Laboratory	Credits	ECTS
İKT-323	PUBLIC FINANCE	3.00	0.00	0.00	3.00	4.00
Course Detail						
Course Language	: Turkish					
Qualification Degree	: Bachelor					
Course Type	: Optional					
Preconditions	: Not					
Objectives of the Course	: To explain basic principles and content of public finance and public economy.					
Course Contents	: Principles of public finance, public economy, government expenditures, government revenues (The tax theory), government debts, budget, fiscal policy.					
Recommended or Required Reading	: M. Erdem vd., Kamu Maliyesi, Ekin Yayinevi, Bursa, 2023.					
Planned Learning Activities and Teaching Methods	: Explanation of the subject from the textbook, discussion of theoretical information with current examples					
Recommended Optional Programme Components	: The economic effects of tools such as public expenditure, taxes and other public revenues, and borrowing, which constitute the basic issues of public finance, should be explained by emphasizing with examples.					
Course Instructors	: Dr. Öğr. Üyesi Aysun Özen					
Instructor's Assistants	: There is no assistant teaching staff teaching the course.					
Presentation Of Course	: Lecture by the course instructor and discussion with students					
Update Date	: 9/26/2025 1:43:21 PM					
Dosya İndirilme Tarihi	: 9/26/2025					

Course Outcomes

Upon the completion of this course a student :

- 1 Can define basic concepts of public finance
- 2 Can explain, sorts of government expenditures and incomes and government debt
- 3 Knows and interprets the various economic and social effects of public expenditures, public revenues and government borrowing.
- 4 Can discuss the results of government budget applications.

Preconditions

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## Weekly Contents

	<b>Teorical</b>	<b>Practice</b>	<b>Laboratory</b>	<b>Preparation Info</b>	<b>Teaching Methods</b>	<b>Course Learning Outcomes</b>
1. Week	*Course introduction				*Narration and discussion	
2. Week	*Fundamentals of public finance: Private-public needs, private economy-public economy, the subject of public finance, its definition, its relationship with other branches of science.				*Narration and discussion	
3. Week	*Public economy, market economy, reasons for government intervention in the economy				*Narration and discussion	
4. Week	*Forms of government intervention to the market, functioning of the public economy, types of public goods and services				*Narration and discussion	
5. Week	*Global public goods, changes in the understanding of the state in the globalization process.				*Narration and discussion	
6. Week	*Definition of public expenditures in a narrow and broad sense, views on public expenditures and characteristics of public expenditures.				*Narration and discussion	
7. Week	*Kamu giderlerinin artışı nedenleri, kamu giderlerinin sınırı ve sınıflandırılması KAYNAK: M. Erdem vd., Kamu Maliyesi, 59-79				*Narration and discussion	
8. Week	*VISA EXAM					
9. Week	*The effects of public expenditures on employment, income distribution, and price stability. Multiplier and accelerator.				*Narration and discussion	
10. Week	*Public revenues (Tax theory) The nature and types of public revenues				*Narration and discussion	
11. Week	*Taxes as the main source of public revenue - definition, purposes, various concepts related to taxation, classification and tax burden				*Narration and discussion	
12. Week	*Taxation principles				*Narration and discussion	
13. Week	*Tax burden, tax evasion and avoidance, tax capacity and tax effort, economic and social effects of taxes				*Narration and discussion	
14. Week	*Government debts				*Narration and discussion	
15. Week	*Government debts (continued)				*Narration and discussion	

## Assesment Methods %

1 Ara Sınav: 40.000

3 Final : 60.000

## ECTS Workload

<b>Activities</b>	<b>Count</b>	<b>Time(Hour)</b>	<b>Sum of Workload</b>
Ders Katılım	13	3.00	39.00
Ders Sonrası Bireysel Çalışma	10	1.00	10.00
Ara Sınav Hazırlık	5	2.00	10.00
Vize	1	1.00	1.00
Final Sınavı Hazırlık	5	2.00	10.00
Final	1	1.00	1.00
Teorik Ders Anlatım	13	3.00	39.00
Total : 110.00			
Sum of Workload / 30 ( Hour ) : 4			
ECTS : 4.00			

## Program And Outcome Relation

	P.O. 1	P.O. 2	P.O. 3	P.O. 4	P.O. 5	P.O. 6	P.O. 7	P.O. 8	P.O. 9	P.O. 10	P.O. 11	P.O. 12	P.O. 13	P.O. 14	P.O. 15	P.O. 16	P.O. 17	P.O. 18	P.O. 19	P.O. 20	P.O. 21	P.O. 22	P.O. 23	P.O.
L.O. 1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
L.O. 2	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0
L.O. 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0
L.O. 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0
Average	0.25	0	0	0	0	0	0	0	0	0	0	0	0	0.50	0	0	0	0.75	0.75	0	0	0	0	0

**BEWARE OF PLAGIARISM** Please pay attention to proper academic citation rules and avoid plagiarism, an unethical and academically fraudulent behavior, when completing reports, assignments, or other academic works, and it is treated with the same disciplinary action as cheating in a classroom setting. It is imperative to refrain from presenting another person's ideas, language, expressions, or any other form of intellectual property as your own. Regardless of quality, your assignments/projects/research should reflect your original work. Perfection is not a requirement, and in case of any uncertainties regarding academic writing guidelines, you may seek clarification from your course instructor.

Engel Durumu/Uyarılama Talebi : Engel durumuna ilişkin herhangi bir uyarılama talebinde bulunmak isteyen öğrenciler, dersin öğretim elemanı ya da Nevşehir Engelli Öğrenci Birimi ile en kısa sürede iletişime geçmelidir.