



Kastamonu University

DADAY NAFİ AND ÜMİT ÇERİ VOCATIONAL SCHOOL
ACCOUNTING AND TAX APPLICATIONS

MUH12213		PUBLIC FINANCE			
Semester	Course Code	Course Name	L+P	Credit	ECTS
1	MUH12213	PUBLIC FINANCE	2	2	4

Language of Instruction:

Türkçe

Course Level:**Work Placement(s):**

No

Department / Program:

ACCOUNTING AND TAX APPLICATIONS

Course Type:

Seçmeli

Goals:

Students in recognition of public finances in developing and globalizing world, the subject, the development and to provide knowledge on financial events. In addition, public expenditures, and types of varieties comprehend the importance of public revenues, budget, government debt and fiscal policy is to help you understand the issues.

Teaching Methods and Techniques:

The definition of public finances, the, development, and financial events, the importance of public spending, and the distinction between types and the importance of public revenues, and the distinction between varieties and the budget of the Turkish budget system and the public debt, fiscal policy are examined.

Prerequisites:**Course Coordinator:****Instructors:**

Instructor Ebru DEMİRKIRAN ADA

Assistants:**Recommended Sources**

Textbook	: Akdoğan, A; Kamu Maliyesi; Gazi Kitabevi; Ankara 2005
Resources	: Pehlivan, O; Kamu Maliyesi; Trabzon; Ağustos 2013, Akdoğan, A; Kamu Maliyesi; Gazi Kitabevi; Ankara 2005
Documents	:
Assignments	:
Exams	:

Course Category

Mathematics and Basic Sciences	:	Education	:
Engineering	:	Science	:
Engineering Design	:	Health	:
Social Sciences	: 20	Field	: 80

Course Content

Week	Topics	Study Materials	Materials
1	Definition of Public Finances		
2	Development of Public Finances		
3	Public Economic Activities		
4	Importance And Types of Public Expenditure		
5	Separation of Public Expenditure		
6	Importance And Types of Government Revenues		
7	Midterm exam		
8	Separation of Government Revenues		
9	Classification of taxes		
10	Budget Concept		
11	Turkish Budget System		
12	Government Debt		
13	Classification of State Debt		
14	Fiscal Policy		

Course Learning Outcomes

No	Learning Outcomes
C01	Teaches the basic concepts of public finances
C02	Provides information about the importance of public expenditures and public revenues
C03	Gives information about the budget and the Turkish budget system
C04	State debts teaches
C05	Fiscal policy provides information about the

Program Learning Outcomes

No	Learning Outcome
P12	Using packaged software
P13	Making company transactions
P11	Identifying cost elements, making cost calculations and recordings
P09	Getting information about commercial law
P10	Making business mathematical operations and calculations
P14	Taking legal transactions, making tax dept and penalty transactions
P18	Making transactions of bank accounting and recordings
P19	Analysing and commenting financial statements
P17	Making transactions of company constitution
P15	Making financial analysis and planning
P16	Distinguishing public economic activities and preparing budget
P08	Analysing macroeconomic transactions and balance evolution
P01	Making accounting transactions and recordings
P02	Making business transactions
P23	Following labour and social security operations
P21	Making stocks and shares transactions and evaluating financial devices
P22	Making accounting audit transactions
P03	Distinguishing principles of economy and making microeconomic analysis
P06	Making vocational mathematical operations
P07	Collecting statistical data, converting them into serials and evaluating their results
P05	Identifying basic law concepts, law systems and types, carrying out law operations
P04	Using Office programs
P20	Distinguishing income types in Turkish Tax System, accounting taxes and arranging proclamation

Assessment		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	0	0	0
Assignments	2	21	42
Presentation	0	0	0
Mid-terms	1	4	4
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	10	10
Total Work Load			84
ECTS Credit of the Course			3

Course Contribution To Program			
Contribution: 1: Very Slight 2:Slight 3:Moderate 4:Significant 5:Very Significant			

	P01	P05	P09
C01	4	4	4
C02	4	4	4
C03	3	4	4
C04	2	4	3
C05	2	3	3