# TOROS ÜNİVERSİTESİ

Faculty Of Health Sciences

## **Course Information**

| PUBLIC FINANCE |          |             |          |                 |             |
|----------------|----------|-------------|----------|-----------------|-------------|
| Code           | Semester | Theoretical | Practice | National Credit | ECTS Credit |
|                |          | Hour / Week |          |                 |             |
| SKY202         | Spring   | 3           | 0        | 3               | 5           |

| Prerequisites and co-<br>requisites     | none  |
|---|---|
| Language of instruction                 | Turkish   |
| Туре                                    | Required  |
| Level of Course                         | Bachelor's  |
| Lecturer                                |   |
| Mode of Delivery                        | Face to Face  |
| Suggested Subject                       | none  |
| Professional practise (<br>internship ) | None  |
| Objectives of the Course                | Analyzing the concept and definition of the Public Finance and the relation between public finance and the other sciences.  |
| Contents of the Course                  | The concept to the Public Finance, its Definition, The Relation Between Public Finance and the Other Sciences, Public Income Definition and Arms, Public Income Types, Tax Theory and its Application |

# Learning Outcomes of Course

| # | Learning Outcomes  |
|---|--|
| 1 | The concept to the Public Finance, its Definition, The Relation Between Public Finance and the Other Sciences, Public Income Definition and<br>Arms, Public Income Types, Tax Theory and its Application |
| 2 | To have knowledge about theoretical and practical information related to the field of health management and to be able to implement this knowledge   |
| 3 | To gain knowledge and skills on understanding, analyzing and directing administrative, financial, technical and medical process of health organizations.   |
| 4 | To have knowledge and skills on managing information systems on health management and to be able to effectively us it.   |
| 5 | To understand basic elements of health system in national and international level, to comprehend health planning and health policy, to analyze health sector economic and financially.                   |
| 6 | To have knowledge and skills to make quantitative and qualitative analyses in health management and to be able to implement this knowledge.  |
| 7 | Critical and innovative thinking in problems faced during health management process, having the ability to use scientific methods and technics in decision making and problem solving.                   |
| 8 | Following the changes in the field of health care management and have the ability to provide specific solutions related health care system of the country  |

# **Course Syllabus**

| # | Subjects  | Teaching Methods and<br>Technics  |
|---|---|-----------------------------------|
| 1 | Definition of public finance and relation between public finance and the other sciences and public finance approaches | Lecture, discussion, presentation |
| 2 | Aims of public finance, public sector and functions   | Lecture, discussion, presentation |
| 3 | Public Services and characteristics and Externalities   | Lecture, discussion, presentation |

| 4  | Definition of Public Expenditures and Types of Public Expenditures           | Lecture, discussion, presentation |
|----|--|-----------------------------------|
| 5  | Evaluation of Public Expenditure   | Lecture, discussion, presentation |
| 6  | Public Income Definition, Types and Differences                              | Lecture, discussion, presentation |
| 7  | Pre-test preparation   | Lecture, discussion, presentation |
| 8  | Midterm Exam   | exam                              |
| 9  | Tax Theory and Definitions   | Lecture, discussion, presentation |
| 10 | Concepts related to Tax and Taxation   | Lecture, discussion, presentation |
| 11 | Principles of Tax, Tax Benefit and Ability to Pay Taxation Approaches        | Lecture, discussion, presentation |
| 12 | Tax Resources and Differences  | Lecture, discussion, presentation |
| 13 | Analyzing the Current Tax Systems  | Lecture, discussion, presentation |
| 14 | Tax Incidence and Types, Tax transformation, Amortization and Capitalization | Lecture, discussion, presentation |
| 15 | preparation for final exam   | Lecture, discussion, presentation |
| 16 | Final Exam   | exam                              |

#### **Course Syllabus**

| # | Material / Resources   | Information About<br>Resources | Reference / Recommended<br>Resources |
|---|--|--------------------------------|--------------------------------------|
|   | Musgrave, R ve P. Musgrave: Public Finance in Theory and Practice, Mc<br>Graw-Hill, London, 1989 |                                |                                      |
| 2 | Akdoğan, A.: Kamu Maliyesi, Gazi Kitabevi, Ankara, 2011  |                                |                                      |

#### **Method of Assessment**

| # | Weight | Work Type     | Work Title    |
|---|--------|---------------|---------------|
| 1 | 40%    | Mid-Term Exam | Mid-Term Exam |
| 2 | 60%    | Final Exam    | Final Exam    |

#### Relationship between Learning Outcomes of Course and Program Outcomes

| # | Learning Outcomes  | Program<br>Outcomes | Method of<br>Assessment |
|---|--|---------------------|-------------------------|
| 1 | The concept to the Public Finance, its Definition, The Relation Between Public Finance and the Other Sciences,<br>Public Income Definition and Arms, Public Income Types, Tax Theory and its Application | 9,10                | 1,2                     |
| 2 | To have knowledge about theoretical and practical information related to the field of health management and to be able to implement this knowledge   | 9,10                | 1,2                     |
| 3 | To gain knowledge and skills on understanding, analyzing and directing administrative, financial, technical and<br>medical process of health organizations.  | 9,10                | 1,2                     |
| 4 | To have knowledge and skills on managing information systems on health management and to be able to effectively us it.   | 9,10                | 1,2                     |
| 5 | To understand basic elements of health system in national and international level, to comprehend health planning and health policy, to analyze health sector economic and financially.                   | 9,10                | 1,2                     |
| 6 | To have knowledge and skills to make quantitative and qualitative analyses in health management and to be able to implement this knowledge.  | 9,10                | 1,2                     |
| 7 | Critical and innovative thinking in problems faced during health management process, having the ability to use scientific methods and technics in decision making and problem solving.                   | 9,10                | 1,2                     |
| 8 | Following the changes in the field of health care management and have the ability to provide specific solutions related health care system of the country  | 9,10                | 1,2                     |

PS. The numbers, which are shown in the column Method of Assessment, presents the methods shown in the previous table, titled as Method of Assessment.

## Work Load Details

| #  | Type of Work  | Quantity | Time<br>(Hour) | Work<br>Load |
|----|---|----------|----------------|--------------|
| 1  | Course Duration   | 14       | 3              | 42           |
| 2  | Course Duration Except Class (Preliminary Study, Enhancement) | 14       | 3              | 42           |
| 3  | Presentation and Seminar Preparation                          | 0        | 0              | 0            |
| 4  | Web Research, Library and Archival Work                       | 0        | 0              | 0            |
| 5  | Document/Information Listing                                  | 0        | 0              | 0            |
| 6  | Workshop  | 0        | 0              | 0            |
| 7  | Preparation for Midterm Exam                                  | 1        | 20             | 20           |
| 8  | Midterm Exam  | 1        | 1              | 1            |
| 9  | Quiz  | 0        | 0              | 0            |
| 10 | Homework  | 0        | 0              | 0            |
| 11 | Midterm Project   | 1        | 5              | 5            |
| 12 | Midterm Exercise  | 0        | 0              | 0            |
| 13 | Final Project   | 1        | 1              | 1            |
| 14 | Final Exercise  | 0        | 0              | 0            |
| 15 | Preparation for Final Exam                                    | 1        | 20             | 20           |
| 16 | Final Exam  | 1        | 1              | 1            |
|    |   |          |                | 132          |