



Меѓународен Универзитет Визион - International Vision University
 Universiteti Ndërkombëtar Vizion - Uluslararası Vizyon Üniversitesi

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SYLLABUS

COURSE NAME	COURSE CODE	SEMESTER	COURSE LOAD	ECTS
PUBLIC SECTOR ACCOUNTING	2039	7	180	6

Prerequisite(s)	None
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Course Language	Turkish
Course Type	Elective
Course Level	First Cycle
Course Lecturer	
Course Assistants	
Classroom	
Extra Curricular Office Hours and Location	Meeting: Consultancy:

Course Objectives	The aim of this course is to learn the basics of public finance, theory of public goods, public decision-making process and public expenditure, to learn the basic approaches in these areas and to provide the basic information needed to evaluate progress and problems in this area.
Course Learning Outcomes	<ul style="list-style-type: none"> • The definition of public finances, to explain the scope and objectives • Explain the process of making decisions • To explain the theoretical aspects related to public goods • Explain the basic concepts and approaches related to public services and costs • National and international public goods in the field to assess the events and issues related to public decision-making and public spending.
Course Contents	The definition of public finances, goals and theories and approaches to public finance, public goods and services, public decision-making, public expenditure.

WEEKLY SUBJECTS AND RELATED PREPARATION STUDIES

Week	Subjects	Related Preparation
1	The definition of public finances, subject, scope and relationship with other disciplines	Related Chapters of Course Sources
2	Approaches and historical development of public finances	Related Chapters of Course Sources
3	Public goods and services in comparison with the private properties - I	Related Chapters of Course Sources
4	Public goods and services in comparison with the private properties - II	Related Chapters of Course Sources
5	External factors and semi-public goods	Related Chapters of Course Sources
6	Merit goods and demerit goods, natural monopolies	Related Chapters of Course Sources
7	Mid-term Exam	Related Chapters of Course Sources
8	Club property, public goods and private goods provision states	Related Chapters of Course Sources
9	Market economy, in terms of decision-making in public decision-making II	Related Chapters of Course Sources
10	Market economy, in terms of decision-making in public decision-making II	Related Chapters of Course Sources
11	Definition and development of the public cost increases caused by public spending, increasing public spending laws	Related Chapters of Course Sources
12	Classification of public expenditure	Related Chapters of Course Sources
13	Functions and economic impact of public spending	Related Chapters of Course Sources
14	Review	Related Chapters of Course Sources
15	Final Exam	Related Chapters of Course Sources

ECTS / WORKLOAD TABLE

Presentation / Seminar			
Hours for off-the-classroom study (Pre-study, practice)	14	3	42
Midterm Exam	1	12	12
Final examination	1	14	14
Total Work Load			
ECTS		6	

GENERAL PRINCIPLE RELATED WITH COURSE

Dear students,

In order to be included, learn and achieve full success that you deserve in the courses you need to come well prepared by reading the basic and secondary textbooks. We are expecting from you carefully to obey to the course hours, not to interrupt the lessons unless is very indispensable, to be an active participant on the courses, easily to communicate with the other professor and classmates, and to be interactive by participating to the class discussions. In case of unethical behavior both in courses or on exams, will be acting in framework of the relevant regulations. The attendance of the students will be checked in the beginning, in the middle or at the end of the lessons. Throughout the semester the students who attend to all lectures will be given 15 activity-attendance points in addition to their exam grades.

SOURCES

COMPULSORY LITERATURE

No	Name of the book	Author's Name, Publishing house, Publication Year
1	Kamu Maliyesi Teorisi	Halil Nadaroğlu, 8. Baskı, Beta Yayıncılık, İstanbul, 1992
2		
3		

ADDITIONAL LITERATURE

No	Name of the book	Author's Name, Publishing house, Publication Year
1	Kamu Maliyesi	Abdurrahman Akdoğan 13. Baskı, Gazi Kitabevi, Ankara, 2009
2		
3		

EVALUATION SYSTEM

Underlying the Assessment Studies	NUMBER	PERCENTAGE OF GRADE
Attendance/Participation	15	%10
Project / Event	1	%20
Mid-Term Exam	1	%35
Final Exam	1	%35
TOTAL	17	%100

ETHICAL CODE OF THE UNIVERSITY

In case of the students are cheating or attempt to cheat on exams, and in the case of not to reference the sources used in seminar studies, assignments, projects and presentations, in accordance to the legislations of the Ministry of Education and Science of Republic of Macedonia and International Vision University, will be applied the relevant disciplinary rules. International Vision University students are expected never to attempt to this kind of behavior.