

STATE UNIVERSITY OF NEW YORK
COLLEGE OF TECHNOLOGY
CANTON, NEW YORK



COURSE OUTLINE

BSAD 305 – PUBLIC BUDGETING & FISCAL MANAGEMENT

Prepared By: Janice Robinson

SCHOOL OF BUSINESS & LIBERAL ARTS
BUSINESS DEPARTMENT
SPRING 2015

- A. TITLE: Public Budgeting & Fiscal Management**
- B. COURSE NUMBER: BSAD 305**
- C. CREDIT HOURS: 3**
- D. WRITING INTENSIVE COURSE: No**
- E. COURSE LENGTH: 15 weeks**
- F. SEMESTER(S) OFFERED: Fall**
- G. HOURS OF LECTURE, LABORATORY, RECITATION, TUTORIAL, ACTIVITY:
3 lecture hours per week**
- H. CATALOG DESCRIPTION: This course exposes students to the technical, political, and administrative elements of the federal, state, and local budgeting process. Topics will include budget formulation, execution, evaluation, and the theoretical basis for decision-making that is integral to that process.**
- PRE-REQUISITES/CO-REQUISITES:**
- I. a. Pre-requisite(s):** ECON 101 or ECON 103, ENGL 101 or ENGL 102, MATH 121 or MATH 141
b. Co-requisite(s): None
- J. GOALS (STUDENT LEARNING OUTCOMES):
By the end of this course, the student will be able to:**

<i>Course Objectives</i>	<i>Institutional SLO</i>
a. Describe public sector financial control and accountability systems	1. Communication 2. Critical Thinking
b. Design a budget proposal	1. Communication 2. Critical Thinking 3. Professional Competence
c. Compare and contrast the strengths and weaknesses of different proposal methods	2. Critical Thinking 3. Professional Competence
d. Describe common sources of revenue in the federal, state, and local government systems	1. Communication 2. Critical Thinking 3. Professional Competence
e. Create oral, written, and graphical communications to effectively convey justifications, hypotheses, and conclusions in case studies	1. Communication 2. Critical Thinking 3. Professional Competence
f. Evaluate different techniques used in budget analysis	2. Critical Thinking 3. Professional Competence
g. Summarize the tools used for stabilizing the economy and methods of promoting economic growth	2. Critical Thinking 3. Professional Competence
h. Critique specific methods of budget reform	2. Critical Thinking 3. Professional Competence

K. TEXT(s):

Lee, R., Johnson, R., & Joyce, P. (2013). Public Budgeting Systems (9th ed.). Burlington, MA: Jones & Bartlett Learning.

L. REFERENCES: As determined by instructor.

M. EQUIPMENT: technology-enhanced classroom

N. GRADING METHOD: A-F

O. MEASUREMENT CRITERIA/METHODS:

- Exams
- Quizzes
- Assignments
- Oral Presentations
- Professional Writing/Budget Creation Project
- Simulation

P. DETAILED COURSE OUTLINE:

I. THE NATURE OF PUBLIC BUDGETING

- A. Government versus Private Sector Budgeting
- B. What Are Budgets Expected to Do?
- C. Budget Strategies
- D. Conflict(s) in the Budgeting Process
- E. How Does the Economy Affect Public Budgets?

II. GOVERNMENT REVENUES, SPENDING AND BORROWING

- A. Where Does the Money Come From and Where Does It Go?
 1. The National Level
 2. The State Level
 3. The Local Level
 4. Intergovernmental Grants
- B. The Growth of Government Debt
 1. Analyzing the Effect(s) of Increasing Debt on the Economy
 2. Alternative Methods to Increased Spending

III. DESIGNING THE BUDGET PROCESS

- A. Constraints on the Design of the Budget Process
- B. What are Budget Policy Statements?
- C. Definition of the Budget Cycle
 1. Preparing the Proposal
 2. Enacting the Budget
 3. Budget Execution
 4. Review and Audit
 5. Linkages Across Budget Cycles

- i. Within a Government
- ii. Within Different Governments

IV. BUDGET PREPARATION AND ADOPTION

- A. The Role of the Budget Office
- B. The Format of the Budget Proposal
 - 1. Lump Sum Budgeting
 - 2. Object of Expenditure Budgeting
 - 3. Performance Budgeting
 - 4. Program Budgeting
 - 5. Zero-Based Budgeting
 - 6. Bottom-Up Process
 - 7. Top-Down Process
- D. Administrative Agencies in the Formulation Process
- E. Formulating Budget Proposals at the State and Local Levels
- F. Budget Review and Approval
- G. Accounting for Adoption Decisions in Budgeting
- H. Modification of an Adopted Budget
 - 1. Increased Funding
 - 2. Decreased Funding
 - 3. Reallocation of Funds

V. THE BUDGET AS A MANAGEMENT TOOL

- A. Needs Assessment
- B. Methods of Forecasting
 - 1. Naive Projection
 - 2. Simple Extrapolation
 - 3. Time-Series Techniques
 - 4. Multivariate Time-Series Analysis
 - 5. Delphi Technique
- C. Management Applications of Line Item Budgets
- D. Management Applications of Program and Performance Budgets

VI. FINANCIAL MANAGEMENT

- A. Capital Budgeting
 - 1. Developing a Capital Improvement Plan
 - 2. Potential Problems
- B. Cash Management
- C. Auditing and Accounting
 - 1. Accounting Systems
 - 2. Using Audit Information

VII. BUDGET REFORM

- A. Balanced Budget Laws
- B. Gramm-Rudman-Hollings
- C. The Line Item Veto

Q. LABORATORY OUTLINE: Not Applicable