

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



## MASTER SYLLABUS

### BSAD 305 – PUBLIC BUDGETING & FISCAL MANAGEMENT

For available course numbers, contact the Registrar's Office at [registrar@canton.edu](mailto:registrar@canton.edu)

#### **CIP Code: 52.0206**

For assistance determining CIP Code, please refer to this webpage

<https://nces.ed.gov/ipeds/cipcode/browse.aspx?v=55>

or reach out to Sarah Todd at [todds@canton.edu](mailto:todds@canton.edu)

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**Updated by: Nicholas C Kocher (clerical update)**

**SCHOOL OF BUSINESS & LIBERAL ARTS  
BUSINESS DEPARTMENT  
FALL 2024**

A. TITLE: Public Budgeting & Fiscal Management

B. COURSE NUMBER: BSAD 305

C. CREDIT HOURS (Hours of Lecture, Laboratory, Recitation, Tutorial, Activity):

# Credit Hours per Week	<b>3</b>
# Lecture Hours per Week	<b>3</b>
# Lab Hours per Week	
Other per Week	

D. WRITING INTENSIVE COURSE:

Yes	
No	x

E. GER CATEGORY:

Does course satisfy a GER category(ies)? If so, please select all that apply.

[1-2] Communication	
[3] Diversity: Equity, Inclusion & Social Justice	
[4] Mathematics & Quantitative Reasoning	
[5] Natural Science & Scientific Reasoning	
[6] Humanities	
[7] Social Sciences	
[8] Arts	
[9] US History & Civic Engagement	
[10] World History & Global Awareness	
[11] World Languages	

F. SEMESTER(S) OFFERED:

Fall	
Spring	x
Fall and Spring	

G. COURSE 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.

H. PRE-REQUISITES: ECON 101 or ECON 103, ENGL 101 or ENGL 102, MATH 121 or MATH 141 and completion of 45 semester credit hours  
 CO-REQUISITES: None

I. STUDENT LEARNING OUTCOMES:

Course Student Learning Outcome [SLO]	Program Student Learning Outcome [PSLO]	GER	ISLO & Subsets
a. Describe public sector financial control and accountability systems.	1.2 Demonstrate the ability to identify and evaluate relevant information for decision making. 3.1 Relate and interpret essential concepts of accounting, economics, finance, law, and marketing to the discipline of management. 3.2 Describe the external forces (e.g. legal/regulatory, economic, global, industry, and customer) applicable to business operations		2 – PS 5
b. Investigate sources of governmental revenue and evaluate appropriate forecasting methods.	1.1 Analyze quantitative and qualitative information to compare and contrast alternatives to reach a defensible solution. 1.2 Demonstrate the ability to identify and evaluate relevant information for decision making.		2 – PS
c. Identify, justify, prioritize and defend proposed capital projects.	1.1 Analyze quantitative and qualitative information to compare and contrast alternatives to reach a defensible solution. 1.2 Demonstrate the ability to identify and evaluate relevant information for decision making. 8.2 Appropriately manage resources based on their recognized availability.		2 – PS 5
d. Summarize the tools used for stabilizing the economy and methods of promoting economic growth.	1.1 Analyze quantitative and qualitative information to compare and contrast alternatives to reach a defensible solution. 1.2 Demonstrate the ability to identify and evaluate relevant information for decision making. 3.2 Describe the external forces (e.g. legal/regulatory, economic, global, industry, and customer) applicable to business operations		2 – PS

e. Critique specific methods of budget reform.	1.2 Demonstrate the ability to identify and evaluate relevant information for decision making. 2.1 Express ideas clearly, logically, and persuasively in both oral and written formats.		2 – PS 5
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KEY	<b>Institutional Student Learning Outcomes</b> <b>[ISLO 1 – 5]</b>
ISLO #	ISLO & Subsets
<b>1</b>	<b>Communication Skills</b> Oral [O], Written [W]
<b>2</b>	<b>Critical Thinking</b> <i>Critical Analysis [CA], Inquiry &amp; Analysis [IA], Problem Solving [PS]</i>
<b>3</b>	<b>Foundational Skills</b> <i>Information Management [IM], Quantitative Lit, /Reasoning [QTR]</i>
<b>4</b>	<b>Social Responsibility</b> <i>Ethical Reasoning [ER], Global Learning [GL], Intercultural Knowledge [IK], Teamwork [T]</i>
<b>5</b>	<b>Industry, Professional, Discipline Specific Knowledge and Skills</b>

J. APPLIED LEARNING COMPONENT:

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

If yes, select [X] one or more of the following categories:

Classroom / Lab	<input checked="" type="checkbox"/>	Community Service	<input type="checkbox"/>
Internship	<input type="checkbox"/>	Civic Engagement	<input type="checkbox"/>
Clinical Practicum	<input type="checkbox"/>	Creative Works/Senior Project	<input type="checkbox"/>
Practicum	<input type="checkbox"/>	Research	<input type="checkbox"/>
Service Learning	<input type="checkbox"/>	Entrepreneurship [program, class, project]	<input type="checkbox"/>

K. TEXTS: As determined by Instructor

L. REFERENCES: None

M. EQUIPMENT: Technology Enhanced Classroom

N. GRADING METHOD: A - F

O. SUGGESTED MEASUREMENT CRITERIA/METHODS:

- Exams
- Quizzes
- Papers
- Assignments

- Participation

P. DETAILED COURSE OUTLINE:

I. The Nature of Public Budgeting

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

II. Government Revenues, Spending and Borrowing

- A. Revenue Sources
  - a. The National Level
  - b. The State Level
  - c. The Local Level
  - d. Intergovernmental Grants
- B. Expenditures
  - a. Discretionary Spending
  - b. Mandatory Spending
  - c. Transfer Payments
  - d. Interest on Debt
- C. Government Debt
  - a. Types of Debt Instruments
  - b. Approval of Debt Issuance
  - c. Alternative Methods to Increased Spending

III. Designing the Budget Process

- A. Constraints on the Design of the Budget Process
- B. Budget Policy Statements
- C. Definition of the Budget Cycle
  - a. Preparing the Proposal
  - b. Enacting the Budget
  - c. Budget Execution
  - d. Review and Audit

IV. Budget Preparation and Adoption

- A. Role of the Budget Office
- B. Format of the Budget Proposal
- C. Types of Budgets
- D. Budget Review and Approval
- E. Modification of an Adopted Budget

V. The Budget as a Management Tool

- A. Needs Assessment
- B. Methods of Forecasting

VI. Financial Management

- A. Capital Budgeting
  - a. Developing a Capital Improvement Plan
- B. Cash Management
- C. Auditing and Accounting Requirements

VII. Methods of Budget Reform

Q. LABORATORY OUTLINE: None