

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



**MASTER SYLLABUS**

**EADM/BSAD 305 Public Budgeting & Fiscal Management**

**Created by: Janice Robinson**

**Updated by: Janice Robinson**

**School of Business & Liberal Arts**

**Department: Business**

**Semester/Year: Spring 2019**

- A. **TITLE:** Public Budgeting
- B. **COURSE NUMBER:** EADM/BSAD 305
- C. **CREDIT HOURS:** 3 credit hour(s) per week for 15 weeks
- D. **WRITING INTENSIVE COURSE:** Yes  No
- E. **GER CATEGORY:** None:  Yes
- F. **SEMESTER(S) OFFERED:** Fall  Spring  Fall & 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:** None  Yes  **If yes, list below:**  
 Pre-requisite(s): ECON 101 or ECON 103, ENGL 101 or ENGL 102, MATH 121 or MATH 141 and completion of 45 semester credit hours or permission or instructor.
- CO-REQUISITES:** None  Yes  **If yes, list below:**
- I. **STUDENT LEARNING OUTCOMES:**

**By the end of this course, the student will be able to:**

<b><u>Course Student Learning Outcome [SLO]</u></b>	<b><u>Program Student Learning Outcome [PSLO]</u></b>	<b><u>ISLO &amp; SUBSETS</u></b>	
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 5	PS
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
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.	2 5	PS

	8.2 Appropriately manage resources based on their recognized availability.		
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 5	PS
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 1	PS O&W

J. **APPLIED LEARNING COMPONENT** Yes /  
Research & Creative Works

K. **TEXTS:**

Educational materials will be chosen at the discretion of the instructor

L. **REFERENCES:**

**PROFESSIONAL ORGANIZATIONS**

National League of Cities

Government Finance Officers Association

Institute for Local Government

International City/County Management Association

Association for Budgeting and Financial Management

M. **EQUIPMENT:** None  **Needed:** Technology enhanced classroom

N. **GRADING METHOD:** A-F

O. **SUGGESTED MEASUREMENT CRITERIA/METHODS:**

Assignments, Projects, Exams, 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: NOT APPLICABLE**