



## COURSE SYLLABUS

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**COURSE: PAD 251 PUBLIC FINANCE AND BUDGETING**

**HOURS: Lecture: 3 Lab/Shop: 0 Work Exp/Clinical: 0 Credits: 3**

### **COURSE DESCRIPTION:**

This course provides an overview of the public finance and budgeting processes used in the allocation of public resources to meet differing public interests. Topics include the political environment, government expenditures, revenues, taxation, budgetary process theories and techniques, and the relation of government finance to the economy. Upon completion, students should be able to recognize impacts of government revenue and expenditure policies and understand the role of budgeting in executing governmental policy.

**PREREQUISITE(S): NONE**

**COREQUISITE(S): NONE**

### **TEXTBOOK(S) & OTHER SPECIAL REQUIREMENTS:**

Open Educational Resources (OER) are listed in the course Moodle.

### **STUDENT LEARNING OUTCOMES:**

Upon successful completion of this course, the student will be able to:

1. Define budgetary process theories and techniques.
2. Describe the impacts of government revenue and expenditure policies.
3. Describe the relation of government finance to the economy.
4. Explain the role of budgeting in executing government policy.
5. Describe the government budgeting process.
6. Explain the different approaches to government budgeting.
7. Outline government budget audit procedures.
8. Appreciate the global differences in approaches to government finance.

**\*\*\*Please refer to the online version of the Richmond Community College Program & Course Catalog and the Student Handbook for current academic and general information.**