



## Course Specifications

<b>Course Title:</b>	PUBLIC FINANCE	
<b>Course Code:</b>	382 FIBA	
<b>Program:</b>	BBA	
<b>Department:</b>	FINANCE AND BANKING	
<b>College:</b>	COLLEGE OF BUSINESS ADMINISTRATION	
<b>Institution:</b>	JAZAN UNIVERSITY	



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## A. Course Identification

<b>1. Credit hours:</b>	<b>3</b>
<b>2. Course type</b>	
a.	University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b.	Required <input checked="" type="checkbox"/> Elective <input type="checkbox"/>
<b>3. Level/year at which this course is offered:</b>	<b>5</b>
<b>4. Pre-requisites for this course (if any):</b>	No
<b>5. Co-requisites for this course (if any):</b>	No

### 6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45	100
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

### 7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	3 X 15 = 45 Hours
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	<b>Total</b>	<b>45 Hours</b>

## B. Course Objectives and Learning Outcomes

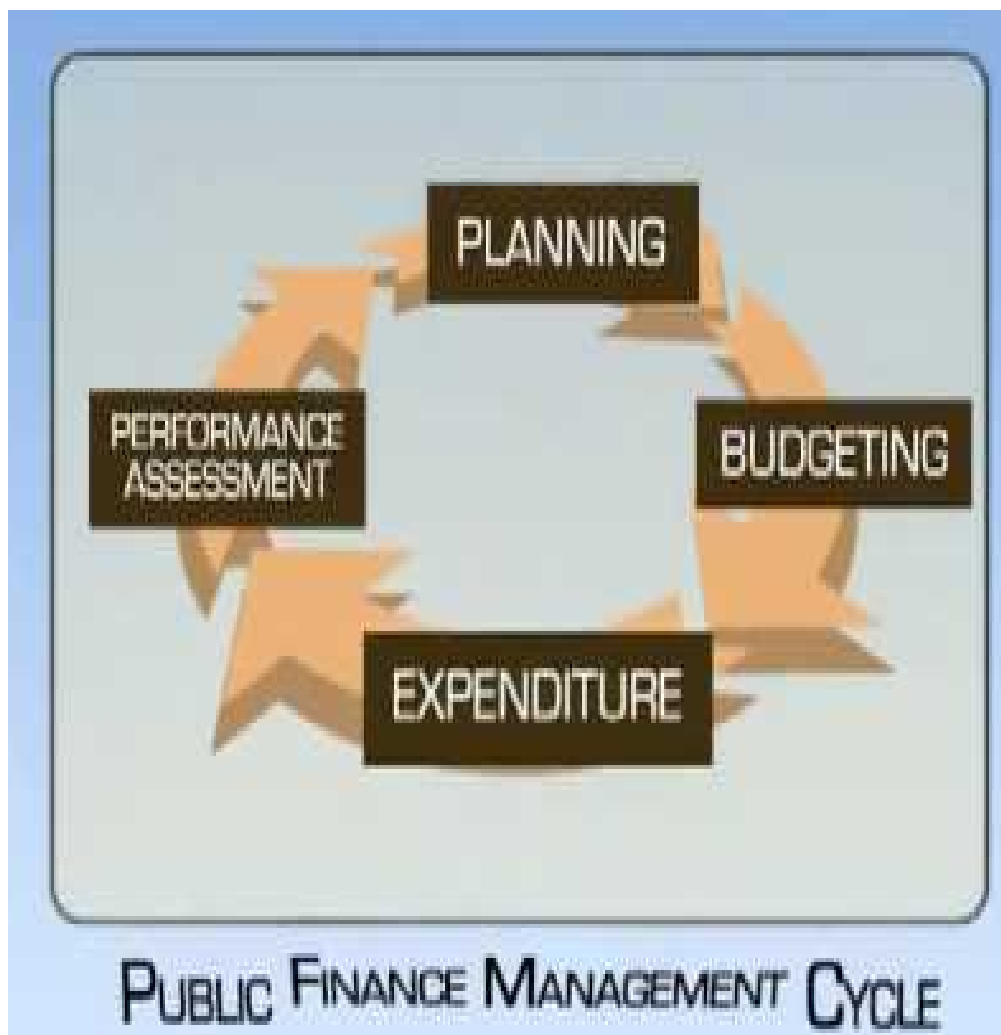
### 1. Course Description

This course offers a comprehensive coverage

- to explore and understand the basics of public finance.
- to introduce students to the public sector reform agenda with a focus on public finance issues.
- to explain how government, raise finance through various means.
- to demonstrate administrative, political, and economic constraints to public finance reforms.
- to explain how the budget process works at national and sub-national levels
- to train students how to develop budgeting and performance evaluation systems for public sector institutions.
- to develop students' skills on how to write a public policy paper and make a presentation on public policy issue.

## 2. Course Main Objective

Public Finance develops principles for understanding the role of government in the economy. The main objective of this course is to understand how various means of public revenue, including taxes, ultimately affect the well-being of citizens. In the course, students learn how governments spend public money to implement public policies and execute programs and projects. This course also includes information and awareness about revenues from intergovernmental transfers and alternative sources relied upon by governments throughout the world.



### 3. Course Learning Outcomes

CLOs		Aligned-PLOs
1	<b>Knowledge and Understanding</b>	
1.1	<b>Understand</b> the functioning of public finance by identifying the types of public needs and the means of financing them.	K1
1.2	<b>Analyze</b> the various classifications of public expenditures and public revenues and establish the theoretical basis for them.	K2
1.3	<b>Incorporate</b> public revenues and expenditures into the fiscal and tax system of the economy through the budget, as well as analyzing the instruments and objectives of fiscal policy.	K2
2	<b>Skills :</b>	
2.1	<b>Enable</b> the students to relate, compare, and explain basic concepts of public finance.	S1
2.2	<b>Prepare</b> the students to examine the effects of various public expenditures and public revenues on different classes in a society.	S1
2.3	<b>Educate</b> students regarding the practices of public debt repayment and its management.	S2
3	<b>Values:</b>	
3.1	This course develops the value of realization along with the Importance of government revenue and expenditure activities and the execution of the same, facing problem solving, negotiation, decision making etc.	V3



## C. Course Content

No	List of Topics	Contact Hours	Aligned CLOs
1	<b>Ch. 1: Introduction of Public Finance:</b> <ul style="list-style-type: none"> <li>• Meaning of Public Finance</li> <li>• Importance of Public Finance</li> <li>• Principles of Public Finance</li> <li>• Principle of Maximum Social Advantages</li> <li>• Comparison of public finance and private finance</li> </ul>	12	K1.1 S2.1
2	<b>Ch. 2: Theory of Public Expenditure:</b> <ul style="list-style-type: none"> <li>• Meaning of Public Expenditure</li> <li>• Scope and Objectives</li> <li>• Roles of Public expenditure</li> <li>• Rules of Public Expenditure</li> <li>• Types of Public Expenditure</li> <li>• Economic impact of public expenditure</li> </ul>	11	K1.2 S2.1
3	<b>Ch. 3: Theory of Public Revenues:</b> <ul style="list-style-type: none"> <li>• Meaning of Public Revenue</li> <li>• Sources of Public Revenue</li> <li>• Tax, Non tax and other revenues</li> <li>• Meaning of Public Debt</li> <li>• Economic Impact of Public Debt</li> </ul>	12	K1.2 S2.1 S2.2 S2.3 V3.1
4	<b>Ch. 4: General Budget :</b> <ul style="list-style-type: none"> <li>• Meaning of General Budget</li> <li>• Why do we produce budgets?</li> <li>• Principles or Rules of Budget</li> <li>• Budget Preparation Components</li> <li>• Budget Procedures</li> <li>• Budget Implementation</li> <li>• Components of Budget Implementation System</li> <li>• Objectives of the implementation of the general budget</li> <li>• Implementation of the general budget processes</li> <li>• Correct the general budget</li> <li>• Implementation of the general budget problems</li> </ul>	10	K1.3 V3.1
<b>Total= 45</b>			

## D. Teaching and Assessment

### 1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	<b>Knowledge and Understanding</b>		
1.1	<b>Understand</b> the functioning of public finance by identifying the types of public needs and the means of financing them.	Explanation of the Concepts with the help of theories given by classical and modern economists	Direct questions through .... <ul style="list-style-type: none"> <li>• Mid Term Exams</li> <li>• Final Exams</li> <li>• Cross questioning during lecture</li> </ul>
1.2	<b>Analyze</b> the various classifications of public expenditures and public revenues and establish the theoretical basis for them.		
1.3	<b>Incorporate</b> public revenues and expenditures into the fiscal and tax system of the economy through the budget, as well as analyzing the instruments and objectives of fiscal policy.		
2	<b>Skills :</b>		
2.1	<b>Enable</b> the students to relate, compare, and explain basic concepts of public finance.	Explanation of the Concepts with examples from real life.	Explanatory questions through .... <ul style="list-style-type: none"> <li>• Mid Term Exams</li> <li>• Final Exams</li> <li>• Home assignment</li> <li>• Case study</li> </ul>
2.2	<b>Prepare</b> the students to examine the effects of various public expenditures and public revenues on different classes in a society.		
2.3	<b>Educate</b> students regarding the practices of public debt repayment and its management.		
3	<b>Values:</b>		
3.1	This course develops the value of realization along with the Importance of government revenue and expenditure activities and the execution of the same, facing problem solving, negotiation, decision making etc.	Motivating and practicing through workshops, seminars and live examples.	<ul style="list-style-type: none"> <li>• Home assignment</li> <li>• Group discussion</li> <li>• Presentation or report preparation</li> </ul>

#### Appendix 1: Course Blue Print

### 2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	MID TERM 1	4 <sup>th</sup> week	20%
2	MID TERM 2	8 <sup>th</sup> week	20%
4	Class Participation & Attendance	12 <sup>th</sup> week	10%
5	Final Exam	15 <sup>th</sup> week	50%

\*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

## E. Student Academic Counseling and Support

**Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :**

It is inevitable to provide students with counseling, and it is of great benefit to them. The students must receive some pre-consultation in order to improve their logical reasoning.

A language improvement program and motivational seminars are an excellent way to enhance students' abilities in different fields.

**\*Special arrangement is provided to the needy students during faculty's office hours.**

## F. Learning Resources and Facilities

### 1. Learning Resources

<b>Required Textbooks</b>	“Economics Of The Public Sector” Sara Connolly, University of East Anglia Mr Alistair Munro, University of East Anglia Pearson’s
<b>Essential References Materials</b>	Extracted material that is prepared and approved by Department
<b>Electronic Materials</b>	“Public Debt as a Form of Public Finance” Richard E. Wagner Cambridge  “Public-Private Partnerships for Infrastructure” Principles of Policy and Finance (Kindle Edition) E. R. Yescombe, Edward Farquharson
<b>Other Learning Materials</b>	.....

### 2. Facilities Required

<b>Item</b>	<b>Resources</b>
<b>Accommodation</b> (Classrooms, laboratories, demonstration rooms/labs, etc.)	Well-equipped classrooms with projector and furniture is required.
<b>Technology Resources</b> (AV, data show, Smart Board, software, etc.)	Projector, LAN, E-Learning Platform etc. are required
<b>Other Resources</b> (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	Technical support [for projectors, copier rooms, Blackboard (e-learning platform)] is required.



## G. Course Quality Evaluation

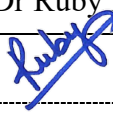
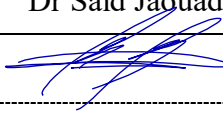
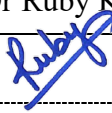
Evaluation Areas/Issues	Evaluators	Evaluation Methods
Effectiveness of teaching and assessment	Students	Semester end survey (CES)
Achievement of course learning outcomes	Students, Faculty, Program Leaders	<p><b>Direct evaluation by Program Leader (HOD) through....</b></p> <ul style="list-style-type: none"> <li>Collecting feedbacks of course completion by the instructors.</li> <li>Follow-ups of instructors about their regularity by checking their punctuality towards their contact hours and office hours.</li> <li>Follow-ups of students by gathering their attendance and class performance.</li> </ul> <p><b>Direct evaluation by Course Instructors through....</b></p> <ul style="list-style-type: none"> <li>Students' class responses during regular lectures.</li> <li>Students' counselling</li> <li>Students Performance in various assessment.</li> </ul> <p><b>Indirect evaluation by students through....</b></p> <ul style="list-style-type: none"> <li>Semester end survey (CES)</li> </ul>
Quality of learning resources	Students, Faculty, Program Leaders	<b>Indirect evaluation by Students, Faculty, Program Leader (HOD) through year end survey.</b>

**Evaluation areas** (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

**Evaluators** (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

**Assessment Methods** (Direct, Indirect)

## H. Specification Approval Data

Council / Committee		Course coordinator	Course Instructors	
			Boys Section	Girls Section
	Name	Dr Ruby Khan	Dr Said Jaouadi	Dr Ruby Khan
	Sign.			
	Reference No.	5/FIBA/382		
	Date	12.9.2019		

Appendix 1: Course Blue Print

<p align="center"><b>Course : Public Finance</b>  <b>Course Code: 382 FIBA</b>  <b>Level: 5 (Third Year of the Program)</b></p>																
Course Learning Outcomes		PLO Codes	Topics	No. of Hours	Weightage of CLO	Weightage of Marks	Subjective		Objective			Types of Assessment Tools				
							Number of questions									
							Long (10)	Short (5)	T / F (1)	Fills (1)	MCQ (1)	Quiz (10)	Mid Term (30)	Assign./ Present. (5)	Final Exams (50)	Class Perf. (5)
K 1.1	Examine the functioning of public finance by identifying the types of public needs and the means of financing them.	K1, K2	1	5	11	11		2			1	1	5		5	
K 1.2	Analyze the various classifications of public expenditures and public revenues and establish the theoretical basis for them.	K1, K2	6, 12, 15	6	13.3	14		2	1	2	1		6		8	
K 1.3	Incorporate public revenues and expenditures into the fiscal and tax system of the economy through the budget, as well as analyzing the instruments and objectives of fiscal policy.	K1, K2	17, 18, 19, 20	3	6.7	7		1	1	1					7	
S 2.1	Enable the students to relate, compare, and explain basic concepts of public finance.	S1	2, 3, 4, 5, 7, 8, 9, 10, 11, 16	18	40	39		3	9	5	10	9	19		11	
S 2.2	Help to get a clear picture of the effects of taxation on different classes in a society.	S1	13	3	6.7	6			1						1	5
S 2.3	Educate students regarding the practices of public debt repayment and its management.	S2, S4	14	3	6.7	7		1	1		1				7	
V 3.1	This course develops the value of realization along with the importance of government revenue and expenditure activities and the execution of the same facing problem solving, negotiation, decision making etc.	V3	21, 22, 23, 24, 25, 26, 27	7	15.6	16	1			1				5	11	
<b>WEIGHT (Score)</b>			<b>27</b>	<b>45</b>	<b>100</b>	<b>100</b>	<b>1</b>	<b>9</b>	<b>13</b>	<b>9</b>	<b>13</b>	<b>10</b>	<b>30</b>	<b>5</b>	<b>50</b>	<b>5</b>