



UNIUNEA EUROPEANĂ



GUVERNUL ROMÂNIEI

Fondul Social European
POSDRU 2007-2013Instrumente Structurale
2007-2013MINISTERUL
EDUCAȚIEI
NAȚIONALE
OIPOSDRUUNIVERSITATEA DE VEST
DIN TIMIȘOARA

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Proiect cofinanțat din Fondul Social European prin Programul Operațional Sectorial Dezvoltarea Resurselor Umane 2007- 2013

COURSE SYLLABUS

1. Information about the programme

1.1 Institution of higher education	West University of Timișoara
1.2 Faculty / Department	of Economics and Business Administration
1.3 Department of	Finance
1.4 Area of study	Finance
1.5 Level of studies	Undergraduate
1.6 Training / qualification	Finance and Banking

2. Discipline data

2.1 Course title	BUDGET AND PUBLIC TREASURY FB1FB2222						
2.2 Course titular	Associate Professor Nicoleta-Claudia MOLDOVAN PhD						
2.3 Workshop activities titular	Lecturer Alexandru CRĂȘNEAC PhD						
2.4 Year of study	II	2.5 Semester	II	2.6 Type of assessment	E	2.7 Type of subject matter	E

3. Total estimated time(hours of teaching per semester)

3.1 Number of hours per week	3	3.2 curs	2	3.3 workshops	1
3.4 Total hours in the curriculum	42	3.5 curs	28	3.6 workshops	14
Distribution of time:					ore
Study based on Instructions, course materials, bibliography and notes					15
Additional documentation library, specialized electronic platforms / field					4
Training seminars / laboratories, homework, essays, portfolios and essays					5
Tutoring					
Examinations					9
Other activities.....					
3.7 Total hours of private study	33				
3.8 Total hours per semester	75				
3.9 Number of credits	3				

4. Prerequisites (where applicable)

4.1 of curriculum	<ul style="list-style-type: none"> acquiring knowledge, due to compulsory subjects in the curriculum for the first year of study: Microeconomics, Public finance.
4.2 of skills	<ul style="list-style-type: none"> acquiring fundamental knowledge, due to compulsory subjects in the curriculum for the second year of study: Taxation.

5. Condiții (where applicable)

5.1 of the course	<ul style="list-style-type: none"> Materials: video-projector. Students' attendance for the course activities –50%.
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5.2 to lead seminar / laboratory	<ul style="list-style-type: none"> Students' attendance for the seminar activities –70%.
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6. Specific skills acquired

Professional skills	<p>C5 Implementation of plans and budgets in public and private entities / organizations</p> <p>C5.1 Description of plans and budgets using specific concepts and methods</p> <p>C5.2 Explaining of plans and budgets using specific concepts and methods</p> <p>ABILITIES</p> <ul style="list-style-type: none"> C5.3 To apply plans and budgets in public and private entities / organizations C5.4 Critical evaluation of the application of plans and budgets C5.5 Writing a paper on the results of implementing the plan or budget
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7. Course objectives (based on the grid of the skills acquired)

7.1 The overall objective of discipline	<ul style="list-style-type: none"> Acquiring knowledge about Romanian budgetary system; Developing the skills of understanding the tools, techniques and budgetary mechanisms
7.2 The specific objectives	<ul style="list-style-type: none"> Explain the budget politics fundamentals Know the components of budget system Explain the action mechanism of the budget system components Know the concept and systems of public treasury Interpret the traditional and current functions of public treasury Favorizing the understanding of the public treasury organization and operation system

8. Contents

8.1 Course	Teaching methods	Comments
Chapter I The Budgetary System	Exposure: description, explanation.	Week 1, 2: 4 hours <ul style="list-style-type: none"> * The concept of budget * The unitary system of budgets * Budgetary principles * Budgetary classification
Chapter II The budgetary process at the level of national budget	Exposure: description, explanation.	Week 3, 4: 4 hours <ul style="list-style-type: none"> * Definition and content of the budget process * The procedure of the budget project elaboration * Budget approval and adoption of the annual budget law * Budget execution * Conclusion of the financial exercise and control of the budget execution
Chapter III The budgetary process	Exposure: description, explanation.	Week 5, 6: 4 hours <ul style="list-style-type: none"> * Strategic and Short-Term



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at the level of local budgets		(Annual) Planning at the Local Level <ul style="list-style-type: none"> * The Basic Structure of the Local Budget * Budgeting Techniques * Main Stages of Budgeting * Participants in Local Governments' Budgeting * The Budget Execution * The Auditing System
Chapter IV Public loans	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 7, 8: 4 hours <ul style="list-style-type: none"> * Definition and characteristics of the public loans * The typology of the public loans * Technical elements of the public loans * The operations of the public loans
Chapter V Public debt	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 9, 10: 4 hours <ul style="list-style-type: none"> * Public government debt * Public local debt
Chapter VI Organizational system of the public treasury	Exposure: description, explanation.	Week 11, 12: 4 hours <ul style="list-style-type: none"> * Establishment of Public Treasury * Public Treasury organization * Public Treasury functions
Chapter VII Operating mechanism of the public treasury	Exposure: description, explanation, examples, demonstrations, discussions based on case studies.	Week 13, 14: 4 hours <ul style="list-style-type: none"> * Basic principles of operation of the state(public) treasury * Public Treasury function * The relationship between the state treasury and central bank(BNR)
Bibliography <ol style="list-style-type: none"> 1. Adams Charles, Mackenzie A. Gordon, <i>Intergovernmental fiscal relations: the chinese system in perspective</i>, Working Paper, International Monetary Fund, 1997. 2. Atkinson Anthony, Stiglitz Joseph, <i>Lectures on public economics</i>, McGraw-Hill Inc., New York , 1980. 3. Brown C.V., Jackson P.M., <i>Public sector economics</i>, 4th edition, Basil Blackwell, Oxford, U.K., 1991. 4. Cullis J., Jones P., <i>Public finance and public choice</i>, Second Edition, Oxford University Press, 1998 5. Hillman L. Arye, <i>Public finance and public policy. Responsibilities and limitations of government</i>, 		



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Cambridge University Press, Cambridge , 2003.		
6. Oates E. Wallace, <i>Fiscal federalism</i> , Harcourt Brace Jovanovich Inc., New York , 1972.		
7. Rosen S. Harvey, <i>Public finance</i> , 4th Edition, Richard D. Irwin, Inc., Chicago, 1995.		
8. Rubin Irene, <i>The politics of public budgeting: getting and spending</i> , Northern Illinois University, 1997		
9. Tresch W. Richard, <i>Public finance. A normative theory</i> , Secon Edition, Academic Press, San Diego , 2002.		
10. Wildavsky Aaron, <i>The new politics of budgetary process</i> , Glenview, Ill.: Scott, Foresman & Co., 2007		
11. *** Council of Europe, <i>European Charter of Local Self Government and Explanatory Report</i> , Council of Europe 1986, reprinted 1996.		
8.2 Seminar / lab	Teaching methods	Comments
Chapter I The Budgetary System	Explanations, examples, dialogue, case studies	Week 1: 2h
Chapter II The budgetary process at the level of national budget	Explanations, examples, dialogue, case studies	Week 3: 2h
Chapter III The budgetary process at the level of local budgets	Explanations, examples, dialogue, case studies	Week 5: 2h
Chapter IV Public loans	Explanations, examples, dialogue, case studies	Week 7: 2h
Chapter V Public debt	Explanations, examples, dialogue, case studies	Week 9: 2h
Chapter VI Organizational system of the public treasury	Explanations, examples, dialogue	Week 11: 2h
Chapter VII Operating mechanism of the public treasury	Explanations, examples, dialogue, case studies	Week 13: 2h
Bibliography		
1. Adams Charles, Mackenzie A. Gordon, <i>Intergovernmental fiscal relations: the chinese system in perspective</i> , Working Paper, International Monetary Fund, 1997.		
2. Atkinson Anthony, Stiglitz Joseph, <i>Lectures on public economics</i> , McGraw-Hill Inc., New York , 1980.		
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Diego , 2002.

10. Wildavsky Aaron, *The new politics of budgetary process*, Glenview, Ill.: Scott, Foresman & Co., 200711. *** Council of Europe, *European Charter of Local Self Government and Explanatory Report*, Council of Europe 1986, reprinted 1996.**9. Corroboration of the course contents with the epistemic expectations of the community representative, professional associations and representative employers of the programme itself.**

- By acquiring theoretical and methodological concepts and practical aspects included in the discipline approach "Budget and Public Treasury", students acquire a solid knowledge base, according to partial competences required for possible occupations listed in Grid 1 - RNCIS;
- The course is in the curricula of universities and faculties in Romania;
- Course content is consistent with the expectations/requirements of the finance and banking representative companies/employers.

10. Evaluation

Type of activity	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage of the final mark
10.4 Cours	Acquiring and understanding of issues addressed in the course	Written exam during the exam session, consisting of multiple choice questions	40%
10.5 Workshop	Ability to solve practical problems specific course	Written exam during the exam session, consisting in solving case studies	40 %
	Seminar activity	Two written tests held in seminar work weeks 7/8 and 13/14 of the semester	20%
10.6 Minimum performance standards			
<ul style="list-style-type: none"> • Minimum grade 5 in each of the three tests: multiple choice questions written exam, written exam solved case study, test for seminar activity. 			

Date of submission: September 2014**Titular of the course:****Seminary titular:**

Assoc. Prof. MOLDOVAN Nicoleta PhD

Lect. CRĂȘNEAC Alexandru PhD

Date of approval in department: September 2014**Head of the Department:**

Assoc. Prof. MOLDOVAN Nicoleta PhD

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