

Table 5.2 Course unit description

Study program: Public Financial Management			
Type and level of studies: Master academic studies			
Course unit: Budgeting and Control			
Teachers in charge: Todorović M. Mirjana, Janjić R. Vesna, Jovanović S. Dejan			
Language of instruction: English			
No. ESPB: 9			
Semester: Winter Semester			
Course unit objective: Transferring to students the necessary theoretical and practical knowledge and skills in the area of budgeting and control.			
Learning outcomes of Course unit:			
<ul style="list-style-type: none"> • improving existing and acquiring new knowledge in the field of budgeting and control, • understanding the basic principles of budgeting, • practical application of different budgeting techniques, • understanding the role and importance of budget control, • understanding financial performance in public administration. 			
Course unit contents:			
<ul style="list-style-type: none"> • theoretical bases of budgeting - principles, functions, types and process of budgeting; • budgeting of revenues and expenses; • different approaches (techniques) to budgeting; • budget control; • calculation, analysis and management of costs, revenues and results in public administration; • measurement, analysis and performance monitoring. 			
Literature			
<ol style="list-style-type: none"> 1. Van Helden, J. and Hodges, R. (2015), Public Sector Accounting and Budgeting for Non-Specialists, Macmillan education. 2. Coombs and Jenkins (2002), Public Sector Financial Mangement, Thomson Learning. 3. Poister, T., Aristigueta, M., Hall, J. (2015), Managing and Measuring Performance in public and nonprofit Organizations – an integrated approach, Johd Wiley and Sons, Inc. 4. Morgan, D., Robinson, K., Strachota, D., Hough, J. (2015), Budgeting for Local Governments and Communities, Routledge. 			
Number of active teaching hours:			Other classes
Lectures 30	Practice 30	Other forms of classes	
			Independent work
Teaching methods: Professor's lectures, case studies, discussions, practical exercises (tasks), team and individual work			
Examination methods (maximum 100 points):			
Exam prerequisites	No. of Points:	Final exam	No. of Points:
Student's activity during lectures	10	oral or written examination	50
Tests	2x20		
Grading System			
Grade Bo. Of Points: Description	Grade Bo. Of Points: Description	Grade Bo. Of Points: Description	
10	91-100	Excellent	
9	81-90	Exceptionally good	
8	71-80	Very good	
7	61-70	Good	
6	51-60	Passing	
5	0-50	Failing	