

## THE EDUCATION UNIVERSITY OF HONG KONG

### Course Outline

#### Part I

<b>Programme Title</b>	: Bachelor of Social Sciences (Honours) in Policy Science and Management
<b>Programme QF Level</b>	: 5
<b>Course Title</b>	: Principles of Public Finance and Management
<b>Course Code</b>	: PUA1004
<b>Department</b>	: Asian and Policy Studies
<b>Credit Points</b>	: 3
<b>Contact Hours</b>	: 39
<b>Pre-requisite(s)</b>	: Nil
<b>Medium of Instruction</b>	: EMI
<b>Course Level</b>	: 1

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#### Part II

The University's Graduate Attributes and seven Generic Intended Learning Outcomes (GILOs) represent the attributes of ideal EdUHK graduates and their expected qualities respectively. Learning outcomes work coherently at the University (GILOs), programme (Programme Intended Learning Outcomes) and course (Course Intended Learning Outcomes) levels to achieve the goal of nurturing students with important graduate attributes.

In gist, the Graduate Attributes for Undergraduate, Taught Postgraduate and Research Postgraduate students consist of the following three domains (i.e. in short "PEER & I"):

- Professional Excellence;
- Ethical Responsibility; &
- Innovation.

The descriptors under these three domains are different for the three groups of students in order to reflect the respective level of Graduate Attributes.

The seven GILOs are:

1. Problem Solving Skills
2. Critical Thinking Skills
3. Creative Thinking Skills
- 4a. Oral Communication Skills
- 4b. Written Communication Skills
5. Social Interaction Skills
6. Ethical Decision Making
7. Global Perspectives

## 1. Course Synopsis

This course provides students with an understanding of the role and impact of government on the functioning of a market economy, specifically in the provision and funding of goods and services. Students will learn to apply microeconomic and macroeconomic perspectives to concrete issues related to the financing of strategic sectors, while also addressing issues associated with central, state and municipal funding processes and public financial management.

More broadly, the course also asks student to reflect critically on the reasons for government involvement in the market (distributional aims, provision of public goods and the correction of externalities) as will the economic issues associated with taxation and the allocation of tax revenues (and the varieties of models associated with these).

## 2. Course Intended Learning Outcomes (CILOs)

*Upon completion of this course, students will be able to:*

- CILO<sub>1</sub> Understand the nature and characteristics of public budgetary process; and
- CILO<sub>2</sub> Examine the dynamics of budgetary politics;
- CILO<sub>3</sub> Critically analyze government budgets and accounts; and
- CILO<sub>4</sub> Analyse the public budgeting of Hong Kong with other territories.

## 3. Content, CILOs and Teaching & Learning Activities

Course Content	CILOs	Suggested Teaching & Learning Activities
Understanding public budgeting: Processes, actors, and politics	CILO <sub>1,2</sub>	<ul style="list-style-type: none"> <li>• Lectures: Critical discussion of the concepts, practices and synthesis of key references.</li> <li>• Group presentations and essays: Students conduct research on public budgeting issues and present their findings through presentations and essays.</li> <li>• Web and library search.</li> <li>• Reading lecture notes and key references.</li> </ul>
Strategic issues in public budgeting: Revenue and expenditure, purchasing, investment, macro-economic management, public sector auditing	CILO <sub>1,3</sub>	
Comparative budgeting: public budgeting comparative perspectives	CILO <sub>4</sub>	

## 4. Assessment

Assessment Tasks	Weighting (%)	CILO
<b>(a) Class Discussion and Participation:</b> Students are expected to read relevant readings before s/he attends the tutorials and must participate actively in the discussion. The case study presentation will also be assessed.	20%	CILO <sub>1, 2,3,4</sub>
<b>(b) Group Presentation and Essay:</b> Students will work as a member of a small group/team to develop answers/perspectives on assigned projects imbued with sufficient flexibility to facilitate creative student adaptation; locate relevant information; evaluate, organize and synthesize materials; present ideas to the class in a clear,	50%	CILO <sub>1, 2,3,4</sub>

concise and stimulating way; engage with classmates in answering questions and discussing presentation topics. Students have to compose in a group essay approximately 3,000-word based on their group presentation. This assessment item aims to appraise the student's analytic and interpretive ability to apply relevant theories, concepts and skills to the issue of public financial management.		
<b>(c) In-class Test:</b> Students will take a short test at the end of the semester. This aims to appraise the student's understanding and actual transfer of learning.	30%	<i>CILO</i> <sub>1, 2,3,4</sub>

## 5. Required Text(s)

Rubin, I. (2014). *The politics of public budgeting: Getting and spending, borrowing and balancing* (7<sup>th</sup> edition). Los Angeles: SAGE/CQ Press.

## 6. Recommended Readings

Cheng, S. S. L. (1990). *Public budgeting in Hong Kong: An Incremental Decision-making Approach*. Hong Kong: Writer's & Publisher's Cooperative.

Cheung, A. B. L. (2006). Budgetary reforms in two city states: Impact on the central budget agency in Hong Kong and Singapore. *International Review of Administrative Sciences*, 72(3), pp. 341-361.

Fong, B. C. H. (2015). The politics of budget surpluses: the case of China's Hong Kong SAR. *International Review of Administrative Sciences*, 81(1), 134-157.

Rabushka, A. (1976). *Value for money: the Hong Kong budgetary process*. Stanford, Calif.: Hoover Institution Press.

SynergyNet (2012). *Review of Hong Kong's public finances*. Hong Kong, Retrieved from [http://www.synergynet.org.hk/pdf/201201292672\\_b5.pdf](http://www.synergynet.org.hk/pdf/201201292672_b5.pdf). (in Chinese)

SynergyNet (2013). *Review of Hong Kong's public finances 2013*. Hong Kong, Retrieved from [http://www.synergynet.org.hk/pdf/201308093237\\_b5.pdf](http://www.synergynet.org.hk/pdf/201308093237_b5.pdf). (in Chinese)

Wong, W. (2009). "The days after the end of the Asian miracle: the budget crisis of Hong Kong" in Sing Ming (ed.), *Politics and government in Hong Kong: crisis under Chinese sovereignty*. London: Routledge. pp. 136-161.

## 7. Related Web Resources

The Basic Law of the HKSAR: [http://info.gov.hk/basic\\_law](http://info.gov.hk/basic_law)

Hong Kong Fact Sheets, Public Finance:

[http://www.gov.hk/en/about/abouthk/factsheets/docs/public\\_finance.pdf](http://www.gov.hk/en/about/abouthk/factsheets/docs/public_finance.pdf)

## 8. Related Journals

*International Review of Administrative Sciences*

*Journal of Public Budgeting, Accounting & Financial Management*

*Public Budgeting & Finance*

## 9. Academic Honesty

The University adopts a zero tolerance policy to plagiarism. For the University's policy on plagiarism, please refer to the *Policy on Academic Honesty, Responsibility and Integrity*

*with Specific Reference to the Avoidance of Plagiarism by Students* (<https://www.eduhk.hk/re/modules/downloads/visit.php?cid=9&lid=89>). Students should familiarize themselves with the Policy.

**10. Others**

Nil.

Last updated on 17 July 2019