

## CUMBERLAND COUNTY COLLEGE

Course: PA 200: Budget and Grant Writing

Credits: 3

Prerequisite: PA 101

Description:

This course provides an introduction to the fundamentals of various types of budgeting and grant writing techniques.

Learning Outcomes

At the completion of this course, students should be able to:

- Identify various types of budgets that govern both operational and capital type budgets for local, state and federal governmental agencies
- Discuss concepts and practices associated with grant proposals, administration and management
- Explain the issues and roles of individuals and agencies within the public service for budget and grant management controls.
- Discuss the components of taxation in the United States

Topical Outline

- Fundamental Principles of Public Finance
- The Logic of the Budget Process
- Federal Budget Structures and Institutions
- State and Local Budgets
- Budget Methods and Practices
- Budget Classifications, Systems, and Reform: Trying to Make Better Choices
- Capital Budgeting, Time Value of Money, and Cost-Benefit Analysis: Process, Structure, and Basic Tools
- Taxation: Criteria for Evaluating Revenue Options
- Major Tax Structures: Income Taxes
- Major Tax Structures: Taxes on Goods and Services

Text: Mikesell, John L. (2014). *Fiscal Administration* (9<sup>th</sup> ed.). Cengage.

Student Assessment: Assessment may be accomplished through projects, portfolios, exams, presentations and/or papers.

Academic Integrity: Plagiarism is cheating. Plagiarism is presenting in written work, in public speaking, and in oral reports the ideas or exact words of someone else without proper documentation. Whether the act of plagiarism is deliberate or accidental

[ignorance of the proper rules for handling material is no excuse], plagiarism is, indeed, a “criminal” offense. As such, a plagiarized paper or report automatically receives a grade of **ZERO** and the student may receive a grade of **F** for the semester at the discretion of the instructor.

Note: If you are having difficulty with work in this class tutoring is available through the Center for Academic & Student Success. If you think that you might have a learning disability, contact Project Assist at 856.691.8600 x 1282 for information on assistance that can be provided to eligible students.