

## Public Management Bachelor Programme

<b>Module</b>	<b>18 – Budgetary Law and Financial Constitutional Law</b>		
Semester	3 <sup>rd</sup> semester (winter semester)		
Course	Budgetary Law / Financial Law (L/E) [DE]		
Workload	4 SPW	5 credits	150 workload hours (45 attendance hours, 105 self-study hours)
Admission prerequisites	–		
Module coordinator	Prof. Dr. Stefan Zahradnik		

### 1. Learning outcomes

Students will be able to differentiate between and apply the basics of budgeting. They will be able to establish a budget ordinance, calculate budget approaches for tax revenue, tax allotments, and financial compensation benefits. They will be able to apply the instruments of budget ordinances, calculate annual financial reports of subsidiaries, examine budgets with respect to compliance and efficiency, and analyse the financial capacity of a corporation.

### 2. Recommended prior knowledge and skills

Double-Entry Bookkeeping and Preparing Balance Sheets (module 02).

### 3. Contents

- The basics of budget law
- Public finance law and financial compensation
- Budgeting
- Budget enforcement
- Annual financial report
- Auditing
- Budget analysis
- The basics of public procurement law

Relevant legal norms: Basic Law for the Federal Republic of Germany, HGrG, BHO, LHO, ThürKO, ThürGemHV, VV GemHaushaltssyst, ThürPrBG, GWB, GFRG, FAG, ThürFAG.

### 4. Modes of teaching and learning, workload

Lecture with active feedback from students and integrated practical exercises (45 hrs); preparation and revision lectures (30 hrs); Sample questions and test exam (45 hrs); discussion of sample questions and test exam answers during class; exam preparation (30 hrs).

### 5. Types of examination

Written exam (240 minutes)

### 6. Literature

NEUGEBAUER, Franz; BERNHARDT, Horst; SCHÜNEMANN, Heinz; SCHWINGELER, Rainer: *Kommunales Haushaltsrecht für den Freistaat Thüringen*, Witten 2000; WIESNER, Herbert; LEIBINGER, Bodo; MÜLLER, Reinhard: *Öffentliche Finanzwirtschaft*, 13. Auflage, Heidelberg 2008. Additional references will be made available at the beginning of the course.

The instructor will provide additional material and sets of exercises.