PIA3307: MANAGING FINANCIAL RESOURCES IN PUBLIC AND NONPROFIT SECTORS

Effective Term

Semester A 2025/26

Part I Course Overview

Course Title

Managing Financial Resources in Public and Nonprofit Sectors

Subject Code

PIA - Public and International Affairs

Course Number

3307

Academic Unit

Public and International Affairs (PIA)

College/School

College of Liberal Arts and Social Sciences (CH)

Course Duration

One Semester

Credit Units

3

Level

B1, B2, B3, B4 - Bachelor's Degree

Medium of Instruction

English

Medium of Assessment

English

Prerequisites

Nil

Precursors

Nil

Equivalent Courses

SA3103/SA3304 Financial Resource Management in the Public Sector
SA/POL 3318 Managing Financial Resources in the Public and Private Sectors
SA/POL3307 Managing Financial Resources in the Public Sector

Exclusive Courses

Nil

Part II Course Details

Abstract

The primary aims of this course are to:

(a) Enable students to acquire the knowledge and skills of managing financial resources

(b) provide students with critical insight into the theories, rationales, principles, approaches, and practices in financial management in public and nonprofit sectors

(c) Help students develop good capacity in analyzing the problem, trend, and reforms of financial management

Course Intended Learning Outcomes (CILOs)

	CILOs	Weighting (if app.)	DEC-A1	DEC-A2	DEC-A3
1	Differentiate the underlying values and functions of financial resource management in public sector and private sector.	5	x	x	
2	Relate the principles, theories, and approaches of financial resource management to the public and nonprofit sectors of Hong Kong.	20	x	x	
3	Examine key concepts, debates, strategies, and trends in the management of financial resources in the public and nonprofit sectors.	10	x	x	
4	Analyse the nature, purposes, and degree of effectiveness of financial management and control in the public and nonprofit sectors.	5	x	x	x
5	Infer good analytical capacity in discovering various problems and solutions in financial resource management in public and nonprofit sectors.	10	x	x	x
6	Conduct, present and write an independent project with innovative ideas and critical attitude on a topic related to financial resource management on a group basis.	50	x	x	x

A1: Attitude
Develop an attitude of discovery/innovation/creativity, as demonstrated by students possessing a strong sense of curiosity, asking questions actively, challenging assumptions or engaging in inquiry together with teachers.

A2: Ability
Develop the ability/skill needed to discover/innovate/create, as demonstrated by students possessing critical thinking skills to assess ideas, acquiring research skills, synthesizing knowledge across disciplines or applying academic knowledge to real-life problems.

A3: Accomplishments
Demonstrate accomplishment of discovery/innovation/creativity through producing /constructing creative works/new artefacts, effective solutions to real-life problems or new processes.

Learning and Teaching Activities (LTAs)

	LTAs	Brief Description	CILO No.	Hours/week (if applicable)
1	Mass Lectures	Participation in lectures	1, 2, 3, 4, 5	
2	Supervised group project	Presentations in class	6	

3	Small group discussion	Participation in class and online discussion forums	6	
4	Written Report	Final report based on the presentation	6	
5	Final test	Final test designed to assess mastery of the core knowledge covered in the course	1, 2, 3, 4, 5, 6	

Assessment Tasks / Activities (ATs)

	ATs	CILO No.	Weighting (%)	Remarks ("-" for nil entry)	Allow Use of GenAI?
1	Group presentation	5, 6	15	-	No
2	Group essay (3000-5000 words)	5, 6	35	-	No
3	Class Participation	4, 5	10	-	Yes
4	Class test	1, 2, 3, 4, 5	40	-	No

Continuous Assessment (%)

100

Examination (%)

0

Assessment Rubrics (AR)

Assessment Task

Group Essay

Criterion

Demonstrate understanding of the core concepts and techniques of financial resource management in the public and nonprofit sector. Ability to employ theoretical perspectives in analysing a research question.

Excellent (A+, A, A-)

High

Good (B+, B, B-)

Significant

Fair (C+, C, C-)

Moderate

Marginal (D)

Basic

Failure (F)

Poor and not even reaching marginal levels

Assessment Task

Class participation/attendance

Criterion

Ability to involve in discussion pro-actively and ask critical questions both in class and on the online discussion forum.

Excellent (A+, A, A-)
High

Good (B+, B, B-)
Significant

Fair (C+, C, C-)
Moderate

Marginal (D)
Basic

Failure (F)
Poor and not even reaching marginal levels

Assessment Task
Test

Criterion
Demonstrate understanding of the core concepts and techniques of financial resource management in the public and nonprofit sector.

Excellent (A+, A, A-)
High

Good (B+, B, B-)
Significant

Fair (C+, C, C-)
Moderate

Marginal (D)
Basic

Failure (F)
Poor and not even reaching marginal levels

Assessment Task
Group Project Presentation

Criterion
Capacity to organize time, communicate effectively, and cooperate with classmates.

Excellent (A+, A, A-)
High

Good (B+, B, B-)
Significant

Fair (C+, C, C-)

Moderate

Marginal (D)

Basic

Failure (F)

Poor and not even reaching marginal levels

Part III Other Information

Keyword Syllabus

Concepts, models, processes, and techniques of financial resource management. Public expenditure, public revenue, taxation, public service provision, infrastructure finance, Public-Private Partnership, debate over privatization, cost-benefit analysis. Financial management in Hong Kong and other areas. New issues, problems, and trends of financial resource management in public and nonprofit sectors.

Reading List

Compulsory Readings

	Title
1	Rosen, H.S. & Gayer, T., 2014. Public finance Tenth., New York, NY: McGraw-Hill Education.

Additional Readings

	Title
1	Eliza Lee, 2011: History and Context of Public Administration in Hong Kong.
2	Lui, Richard, Kwok-Man (2008). "New Public Management in Hong Kong: Financial, Personal and Performance Aspects," Conference paper on "New Public Management and Quality of Government."
3	Brunori, David. 2005. "Chapter 2, Principles of Sound Tax Policy," in State Tax Policy: A Political Perspective, the Urban Institute Press, Washington D.C.: 11-24.
4	Smith, Robert W., and Thomas D. Lynch. 2004. "Chapter 9, Revenue Systems," in Public Budgeting in America, Pearson Prentice Hall, 5th edition, pp 336-352.
5	Peter Cheung, 2011. "Intergovernmental Relations Between Mainland China and the Hong Kong SAR"
6	Legislative Council website: http://www.legco.gov.hk/english/index.htm
7	Annual Budget website: type in keyword "Hong Kong Budget" in Google search to get the latest budget information
8	Tax Reform in Hong Kong website: http://www.taxreform.gov.hk/eng/news.htm
9	Hong Kong Financial Services and Treasury Bureau: http://www.fstb.gov.hk/tb/eng/press/content.html
10	Hong Kong Government Public Finance Fact Sheet: http://www.gov.hk/en/about/abouthk/factsheets/docs/public_finance.pdf
11	Financial Services and the Treasury Bureau, HKSAR Government. (June 2007) Final Report of Public Consultation on Tax Reform (available at: http://www.fstb.gov.hk/tb/eng/press/content.html)
12	Hong Kong 2011, Chapter 3 "The Economy", Chapter 4 "Financial and Monetary Affairs" and Appendix 6: Tables 6, 7, 8 and Charts 1 and 2 (available on the HKSAR Government website at: http://www.yearbook.gov.hk/2011/en/index.html).