

DRAFT SYLLABUS

This is posted for your info to help you select or prepare for a course. An official version will be ready at or prior to your course start. Texts will be same or very similar. Please check online bookstore for exact texts.

TROY STATE UNIVERSITY  
MASTER OF PUBLIC ADMINISTRATION  
PA6650 GOVERNMENTAL BUDGETING  
Term 4 - 2004

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Welcome to Governmental Budgeting. My name is Stephen Sussman, and I am your online instructor for the course. I know you will find this course interesting and enjoyable.

Once the course begins, please click on the "Course Material" button to see the required chapter assignments in the book. Click on the "Assignment" button to read about the weekly assignments, the term paper and issue paper. Click on the "Lecture" button to read chapter summaries. Click on the "Web Sites" button for a list of course-appropriate websites.

This is a brief overview of the course, and an opportunity to discuss the structure of the course, and the general goals of the course.

When you email me, please include the course number (PA6650) as part of the subject line. Without PA6650 as part of the subject line, your questions, and comments may not reach me in a timely manner. In addition, please include your name in the email and on your assignment.

TEXT:

Robert Lee and Ronald Johnson's Public Budgeting Systems, 7th edition (2004), ISBN: 0763731293

Recommended additional readings that can be found in most libraries (optional):

Wildavsky. The Politics of Budgetary Process.  
Wildavsky. The New Politics of the Budgetary Process.  
Rubin, Irene S., The Politics of Public Budgeting. 3rd edition.  
Hamilton, Madison, & Jay. The Federalist Papers (Especially those papers addressing budgeting, revenue, and finance.)  
Osborne & Gaebler. Reinventing Government.  
U.S. Constitution & U.S. Bill of Rights.

COURSE DESCRIPTION:

This course considers one of the most exciting aspects of public administration, the budgetary process. This is a course that provides you the basic framework of budgeting in the United States. The course provides an overview of how governments raise revenues, how revenues are distributed between levels of government, and the technical and political nature of public budgeting. This is not a course in "how to make a budget," but we will cover several technical budgeting topics such as capital budgeting, budget analysis and public sector accounting. As an introductory course in public budgeting, we will examine the history of public budgeting, the role of the Congress, program analysis, statutory requirements, taxation policy, and a variety of approaches used in the public context.

## COURSE OBJECTIVES:

After successful completion of this course the student will be able to:

Identify the major functions of the budgetary process and major actors at each phase of that process.

Discuss the evolution of public budgeting in the United States.

Describe the relationship of public budgeting to public policy decision-making, implementations, and evaluation.

Describe the efforts to integrate planning and programming with the budget process.

Articulate an understanding of program analysis, PPBS, zero-based budgeting, incremental budgeting, & Performance Based Budgeting (PBB).

Identify the primary sources of revenues at all levels of government and evaluate the effectiveness and equitability of various revenue systems.

Understand and discuss economic policy, to include fiscal policy and monetary policy and their relationship to the federal budget.

Explain the similarities and differences in budgeting in the public and private sectors.

Discuss the relationships between the U.S. federal, state, and local budgetary processes and public interest issues and politics.

Discuss concepts relevant to organizational ethics, and the importance of ethical behavior in the budgeting and accounting areas.

Demonstrate the ability to research complex public issues in writing.

## READING ASSIGNMENTS:

Each week you are assigned specific chapters in the textbook to read. These chapter assignments are listed in the online syllabus (Course Material section). In addition to the reading assignments, you will find a text-based instructor's lecture. The combination of book chapters and lecture notes will allow you to answer a series of both individual and group questions that are assigned for each week.

## WEEKLY SHORT ESSAY:

The series of questions that you are to answer individually emphasize certain aspects of the assigned chapters, and are related to terminology, concepts, and procedures used in the budget process. These questions are located in the Assignment section of the course website. You are to answer all eight (8) questions and develop short essay answers.

## DISCUSSION BOARD QUESTIONS:

In addition to the individual questions, you will find located in the Discussion Board section of the website, a weekly general question related to the major topic examined each week in the assigned readings. This general discussion question can also be found in the assignment section of the web site. You are to develop a short answer (one or two paragraphs) concerning the question for the week, and post your reply to the appropriate weekly discussion section. This is the on-line version of class participation.

All homework assignments, for the entire term, are posted and can be completed at any time prior to the assigned deadline.

## MIDTERM:

The purpose of both the individual and discussion questions relates to your midterm, final and term project. Your midterm exam will focus on certain concepts and terms in each chapter. Lists of the possible terms or concepts that will appear on the midterm are in the book and lecture notes.

## ISSUE PAPER

The issue papers are short analyses of controversial issues in public budgeting and finance. They are intended to give you practical experience in analyzing policy issues and preparing concise,

yet thorough, summaries for busy policy makers. Each student will select a budgeting or finance related issue for the analysis. The issues may be primarily federal, state or local, but should have fairly broad appeal. In other words, an issue that is entirely specific to your employer or locality would not be appropriate for this assignment. Click on the "Assignment" button to learn more about the issue paper.

**TERM PROJECT:**

In addition to the exams and weekly individual and group questions, you will also have to prepare a term project for the class.

Your term project requires that you select and read a GAO report on an agency's preparedness under GPRA 1993. You are to do an analysis of the GAO's findings by visiting the web pages of the specific agency, discovering GPRA documentation and response materials, and other insights that will help you shed light on the Agency's GPRA response. Further details are found under the "Assignments" section. Click on the "Web Site" button for a link to the GAO web site.

In many ways, the various components of this course are linked internally, and structured in such a way as to reinforce your learning. To complete the course you will need to actively engage all the components, reading, lectures, questions, and exams, in order to successfully finish the final report. In addition, since our time is limited to only 10 weeks, it is critical that you stay on top of each week's assigned work, and pace yourself accordingly.

The course grade will reflect your effort on a midterm, issue Paper, term project, weekly writing exercises, and on-line discussion questions.

**GRADING POLICY:**

Weekly writing exercises.....24 points (3 points each)  
Midterm Exam.....16 points  
Issue Paper.....25 points  
Term Project.....25 points  
On-line Discussion questions.....10 points (class participation)

A = 90-100  
B = 80-89  
C = 70-79

**Reading Assignments**

Week 1 - read Lee & Johnson Chapters 1 & 2

Week 2 - read Lee & Johnson Chapter 3 & 4

Week 3 - read Lee & Johnson of Chapters 5 & 6

Week 4 - read Lee & Johnson Chapters 7 & 8

**Midterm**

Week 5 - read Lee & Johnson Chapter 9 & 10

Week 6 - read Lee & Johnson Chapter 11 & 12

Week 7 - read Lee & Johnson Chapters 13 & 14

Week 8 - read Lee & Johnson Chapters 15

Although at times you may find the course demanding, you will gain an understanding of the budgeting process. I look forward to a good class and an exciting semester.

PLEASE KEEP IN MIND THAT THIS COURSE WILL REQUIRE A GREAT DEAL OF READING AND REFLECTION ON THE PART OF THE STUDENT. MUCH OF THE MATERIAL IS DEMANDING. ANY QUESTIONS YOU MAY HAVE ON ANY AREA OF THE TEXT SHOULD BE ADDRESSED AS SOON AS POSSIBLE TO THE INSTRUCTOR.

HAVE A VERY SUCCESSFUL SEMESTER!!!!

-Dr. Stephen Sussman