Spring 2-1-1995

PSC 505.01: Public Budgeting and Financial Management

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THE UNIVERSITY OF MONTANA
Department of Political Science

Masters of Public Administration Program
PSC 505

PUBLIC BUDGETING & FINANCIAL MANAGEMENT

Semester: Spring 1995
Instructor: Jeff Greene, Ph.D.
Class: LA 337 4:10-6:30 (WED)
Office: LA 356
Telephone: 243-6181
Office Hours: TBA


Handbook on Public Budgeting and Financial Management, edited by
Rabin and Lynch (Required)

COURSE DESCRIPTION

PSC 505 is designed to allow graduate students to develop an understanding of public budgeting and financial management. A wide variety of topics will be covered including a survey of the major literature, theories of public finance, major figures, and the politics of budgeting. The class will include a survey of the historical development of budgeting in the United States beginning with the classical period of PA through the contemporary era. A special emphasis will be given to comparing differences between public and private sector budgeting and financial management. The political context in which budgeting occurs will also receive special attention. Although PSC 505 is a "survey course", the course will blend theory and practice. Students will be exposed to the dynamics of the budgetary process (i.e. budget development, budget execution, etc.) and will develop skills that can be taken directly to a job. The course requirements (described below) include analyzing government budgets. The course will be conducted using a seminar/workshop format. Thus, greater emphasis will be placed on discussions and interaction than traditional lectures.

COURSE REQUIREMENTS

The general requirements include one exam, a research project, and participation. The grade weights are specified below.

Exam ............ 50% April 12
Research Project... 40% Due May 08
Participation ...... 10%

The exam will consist of an objective section, terms & concepts, short problems, and an essay. The research project will involve analyzing a government budget (either a county, city, or agency). The final weeks of class will be used to present these papers. Half of the grade will be based on the formal presentation. The details of this project will be
described in detail on the first day of class. The presentations are expected to be 30-45 minutes each.

Participation in class discussions is encouraged. This is a graduate seminar and training to be public manager, communication skills are essential. Students will contribute to their participation through article reports (a brief summary of a relevant article from the *Handbook*). The last part of each session will be reserved for these summaries -- the last 30-45 minutes. The articles will be assigned to small groups. This will be explained in greater detail on the first day of class.

**ATTENDANCE**

Students are encouraged to make every effort to attend classes. Although no specific policy will be used in this class, excessive absenteeism may have an adverse impact on one’s final grade.

**SPECIFIC DATES**

April 12 Exam  
May 08 Written Research Projects Due

**READING ASSIGNMENTS**

Students are responsible for all of the assigned readings. The list below is intended as a guideline to the general subjects that will be covered during class. The format will be discussed in detail during the first class.

**READING ASSIGNMENTS AND CLASS OUTLINE**

<table>
<thead>
<tr>
<th>Session 1</th>
<th>Introduction   (No readings)</th>
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<tbody>
<tr>
<td>Session 2</td>
<td>Public Budget in Context</td>
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<td></td>
<td>Lynch: Chapter 1</td>
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<td>Session 3</td>
<td>History and Development of Budgeting</td>
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<td></td>
<td>Lynch: Chapter 2</td>
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<td>Rabin &amp; Lynch: Unit Three</td>
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<tr>
<td></td>
<td>&quot;Economic Impact of Budgeting&quot; by Stapleford and Figura (#18)</td>
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<td>Session 4</td>
<td>Budget Behavior</td>
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<td>Lynch: Chapter 3</td>
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<td>Rabin &amp; Lynch: Unit One</td>
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<td>&quot;Theoretical Debates Applicable to Budgeting&quot; by Swan (#1)</td>
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<td>&quot;Budgeting as an Expression of Power&quot; by Parker (#2)</td>
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<td>&quot;Budget Reforms in Perspective&quot; by Grafton &amp; Permaloff (#3)</td>
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Rabin & Lynch: Unit Three
"Budgeting and Public Management" by Euske (#12)

Session 5
Budget Formats & Preparation

Lynch: Chapter 4
Rabin & Lynch: Unit One
"Comparative Government Budgeting" by Guess (#5)

Session 6
Analysis Applied to Budgeting and Analytical Processes

Lynch: Chapters 5 & 6
Rabin & Lynch: Unit Three
"Productivity Measurement and Studies" by Kull (#17)

Session 7
Operating Budgets & Accounting

Lynch: Chapter 6
Rabin & Lynch: Unit Two
"Government Accounting" by Thai (#9)
"Government Financial Reporting and Auditing" by Thai (#11)

Session 8
Capital Budgeting & Debt

Lynch: Chapter 8
Rabin & Lynch: Unit Three
"Capital Improvement Programming" by Levitan & Byrne (#19)

Session 9
Revenue Systems

Lynch: Chapter 9
Rabin & Lynch: Unit Two
"Administering Revenue Systems" by Puett & Enke (#10)
"Expenditure Forecasting" by Toulmin & Wright (#7)
"Revenue Forecasting" by Klay (#8)

Session 10
Internal Service Functions

Lynch: Chapter 10
Rabin & Lynch: Unit Three
"Risk Management and Pension Systems" by Hildreth & Miller
"Corruption and Budgeting" by Motza (#16)

Session 11
The Federal Budget

Rabin & Lynch: Unit Three
"Legislative Budgeting" by Duncombe & Heffron (#13)

Session 12
Exam (April 12)

Session 13
Presentations
Session 14   Presentations
Session 15   Presentations

This syllabus is tentative. Some subject areas make take longer to cover than others. Three days have been reserved for presentations based on pre-enrollment for the class. The final exam is tentatively scheduled for April 12.

Syllabus: Spring 1995:GREENE