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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
PUBLIC BUDGETING & FINANCIAL MANAGEMENT

Semester: Spring 1997 Office: LA 356
Instructor: Jeff Greene, Ph.D. Telephone: 243-6181
Class: LA 344 4:10-6:30 (MON) Office Hours: TBA

TEXTS: Public Budgeting in America, 4th Edition, by Lynch (Required)

Government Budgeting: Theory, Process, and Politics, edited by Hyde (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 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 (which includes the articles summaries). The grade weights are specified below.

Exam	40%	April 14
Research Project....	40%	Due May 12
Participation	20%	

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 presentation. The details of this project will be described in detail on the first

day of class. The presentations are expected to be approximately 30 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 Government Budgeting). The last part of each session will be reserved for these summaries -- the last 30-45 minutes. The articles will be assigned to groups.

Group Article Critique Guidelines

Articles will be assigned to groups. The group is responsible to have thoroughly read the article, be prepared to present an overview of the article, and be prepared to respond to questions from the instructor and the class. The total time of the presentation should be no longer than 15 minutes. Each group should also develop a summary of their article. A summary is a brief overview of the article. It briefly outlines the article's key themes, major points, and conclusions. There are some specific questions one should consider while reading the article and developing a summary.

1. What is the major subject and theme of the article?
2. What is the major question(s) the author(s) address?
3. What techniques, tools of analysis, or methods are employed to answer the question(s)?
4. What are the major points the author(s) make?
5. What do the author(s) conclude? What suggestions are made?
6. What is the relevance of the article to theory or practice? (What does it mean?)

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.

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.

READING ASSIGNMENTS and CLASS OUTLINE

Session 1 **Introduction** (No readings)

Session 2 **Public Budget in Context**

Lynch: Chapter 1

Session 3 History and Development of Budgeting

Lynch: Chapter 2

Hyde:

"Evolution of the Budget Idea" by Cleveland (#1)

"The Lack of a Budgetary Theory" by Key (#3)

"Political Implications of Budgetary Reform" by Wildavsky (#5)

"Budget Theory and Budget Practice" by Rubin (#9)

Session 4 Budget Behavior

Lynch: Chapter 3

Hyde:

"Why the Government Budget is Too Small in a Democracy" by Downs (#19)

"Why Does Government Grow" by Buchanan (#20)

"Participatory Democracy and Budgeting: The Effects of Proposition 13" by McCaffery and Bowman (#21)

"The Growing Fiscal and Economic Importance of State and Local Governments" by Bahl (#22)

"The Line Item Veto in the State:" by Abney and Lauth (#24)

Session 5 Budget Formats & Preparation

Lynch: Chapter 4

Hyde:

"Performance Budgeting in Government" by Seckler-Hudson (#28)

"What Program Budgeting Is and Is Not" by Novick (#29)

"Planning and Budgeting: Who's on First?" by Howard (#30)

"Introduction to Zero-Based Budgeting" by Taylor (#31)

"The Executive Budget -- An Idea..." by Pitsvada (#16)

Spring Break March 17-21

Session 6 Analysis Applied to Budgeting and Analytical Processes

Lynch: Chapters 5 & 6

Hyde:

"Government Budgeting and Productivity" by Premchand (#35)

Session 7 Operating Budgets & Accounting, Capital Budgeting & Debt

Lynch: Chapters 7,8

Hyde:

"Standards and Issues in Governmental Accounting and Financial

Reporting" by Chan (#33)
"Government Financial Management at the Crossroads" by
Bowsher (#34)

Session 8 Revenue Systems

Lynch: Chapter 9

Session 9 The Federal Budget

Hyde: "The Federal Budget as a Second Language" by
Collender (Appendix A) ASSIGNED TO CLASS

"The Power of the Purse" by Ippolito (#10)
"The Crisis in Federal Budgeting" by Stockman (#14)
"The Politics of Budget Reform" by Wildavsky (#38)
"Incremental Budgeting in a Decremental Age" by Axelrod (#37)
"Theoretical Analysis of the Case for a Balanced Budget
Amendment" by Keech (#23)

Session 10 Exam April 14

Session 11 Presentations

Session 12 Presentations

Session 13 Papers Due May 12

Public Budgeting :Spring 1997