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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
PSC 505/ PUBLIC BUDGETING & FINANCIAL MANAGEMENT SYLLABUS

Semester: Spring 1998 **Office: LA 356**
Professor: Jeff Greene **Telephone: 243-6181**
Class: LA 344 4:10-6:30 (Tuesdays) **Office Hours: 3-4 p.m. (Mondays, Tuesdays)**

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. PSC 505 is a "survey course" and will blend theory and practice. Students will be exposed to the dynamics of the budgetary process (i.e. budget development, budget execution, etc.) and should develop skills that can be taken directly to a job. The course requirements (described below) include analyzing a government budget. The course will be conducted using a seminar format. Thus, greater emphasis will be placed on discussions and interaction than traditional lectures.

PSC 505 seeks to achieve three primary objectives. The *first objective* is to provide students with a general understanding of public budgeting by reading and discussing classic and contemporary literature. Students will be exposed to the basic theories, concepts, and terms associated with the budgetary process. Students' proficiency will be assessed via a comprehensive exam. The *second objective* is to enhance students' ability to write concise reports about budget subjects and to work in small groups. This objective will be accomplished by having students write article critiques as groups. The *final objective* involves analyzing a real government budget, writing a report, and presenting the report as a formal presentation. Students' proficiency will be assessed via the written report and formal presentation. Students are encouraged to form groups to handle this project.

Upon completion of PSC 505, students should be able to:

- 1). Demonstrate knowledge of the history, evolution, and development of public

budgeting in the United States

- 2). Demonstrate knowledge of the fundamental terms and concepts associated with public budgeting
- 3). Demonstrate proficiency at writing concise reports that deal with complex material
- 4). Demonstrate the ability to analyze a public budget
- 5). Demonstrate the ability to make a formal, oral presentation about a public budget

COURSE REQUIREMENTS

The general requirements include one exam, a research project, and participation (which includes the article summaries). The grade weights are specified below.

Exam	40%	April 14
Research Project....	40%	Due May 12
Participation	20%	(Includes article critiques)

Overview of Requirements

The *exam* will consist of an objective section, terms and concepts, short problems, and essays. The *research project* will involve analyzing a government budget (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*. Presentations are expected to be approximately 30 minutes each. *Participation* in class discussions is encouraged. Students will contribute to their participation through *article critiques* (a brief summary of a relevant article from the *Government Budgeting* text). The last part of applicable classes will be reserved for the article critiques.

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

Budget Analysis Paper

This project involves selecting a budget and writing a 10-12-page analysis. The purpose of the project is to provide an opportunity for students to analyze a "real" government budget. Examples of past budget analysis papers are on reserve in the library. Students should select a government budget of personal interest and perform an analysis using some of the tools and methods covered in the class. Typically, papers contain an analysis of sources of funding (revenues) and expenditures. Additionally, papers often contain a description of the politics of the budget. Students are encouraged to examine the folder of past papers on reserve in the library. Students will formally present their papers during the final weeks of class.

Budget Presentations

Budget analysis papers will be presented, as formal presentations, during the final weeks of class. The presentation is a separate grade. Students should consider the criteria described below when preparing their presentations.

Evaluation Criteria

1. Quality of Oral Presentation

- a. Diction/articulateness: words carefully chosen and articulated so that points are expressed clearly.
- b. Volume/tone: the voice is projected so that all can hear; and volume and tone are varied to achieve desired timing and emphasis

2. Quality of Physical Presentation

- a. Eye contact: presenter maintains eye contact, regularly shifting attention to all segments of the audience.
- b. Gestures/movement/mannerisms: presenter moves and uses gestures effectively while avoiding distracting mannerisms and overreliance on notes.
- c. Appearance/demeanor: presenter is dressed appropriately and maintains a confident, professional demeanor.

3. Content of Presentation

- a. Organization and logical sequencing: the presentation demonstrates a well-developed introduction, body, and conclusion, transition appropriately from one

point to the next, and uses examples to clarify or support key claims.

b. Quality of content: content is accurate and well researched.

4. Use of Graphics/Visual aids

a. Visual aids are easily read by the audience, are of professional quality, and are well chosen to illustrate key points.

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 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) _____

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 Bowsler (#34) _____

Session 8 Spring Break March 16-20

Session 9 Revenue Systems

Lynch: Chapter 9

Session 10 The Federal Budget

Hyde: "The Federal Budget as a Second Language" by Collender (Appendix)
"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 11 **Review Session**

Session 12 **Exam April 14**

Session 13 **Presentations**

Session 14 **Presentations**

Session 15 **Presentations**

(Papers Due May 12)

Public Budgeting :Spring 1998