

Institute of Government

Tennessee State University

Summer 2003

Course Number: PA 623

Title: Seminar In Fiscal Management: Public Budgeting I

Course Credit: Three Credits

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Class Meetings: June 7, June 21, June 28, July 5, July 12, July 19.

Class Time 9:00 a.m. until 4:30 p.m.

Course Description: This course is structured in survey format in order to inform the public administration student about public budgeting and financial management practices pertinent to public organizations in America. The purpose of this course is to familiarize the student with a theoretical base for understanding public budgeting and financial management in the public sector. Students will be expected to display their knowledge of current trends in public budgeting and financial management through various discussions, presentations, papers, and in examinations.

Course Objectives: At the end of this course the student will be able to:

- 1) Establish a theoretical foundation about the development and perpetual sustainability of public and non-profit organizations that the student may apply in various academic and practical endeavors throughout their professional career.
- 2) Bring to the attention of the student current and future trends that are emerging in the sub-field of public budgeting in an effort to assist in preparing the student for problem solving in public and non-profit organizations.
- 3) Create analytical reasoning skills applicable to solving problems in public and non-profit organizations.

Teaching Strategies:

Lecture, class discussion, critical appraisal, individual presentations, budget simulations, and final exam.

Required Texts:

Robert D. Lee Jr. and Ronald W. Johnson, *Public Budgeting Systems, 6th edition*, Aspen, Gaithersburg, MD, 1998.

Rubin, Irene 2001. *The Politics of Public Budgeting*. New York: Chatham Pub. Co.

Banovetz, James M. editor. 1996. *Managing Local Government Finance: Cases In Decision Making*. ICMA Management Association.

Course Focus

This course is structured in survey format in order to inform the public administration student about public budgeting and financial management practices pertinent to public organizations in America. The purpose of this course is to familiarize the student with a theoretical base for understanding public budgeting and financial management in the public sector. Students will be expected to display their knowledge of current trends in public budgeting and financial management through various discussions, presentations, papers, and in examinations.

Course Requirements

Budget Simulation/Critique 200 points

One Class Presentation 100 points

Final Exam 100 points

Group Participation/Attendance 100 points

Total 500 points

Grading Scale: Final Grades will be premised on cumulative points as follows: A = 100 – 90; B = 89 – 80; C = 79 – 70; D = 69 – 60; F = below 60.

Overall Grading Scale: A = 500- 450; B = 449 - 390; C = 389 - 300; D = 299 - 220; F = below 220.

Budget Simulation: Each student will create an agency budget on a Microsoft Excel computer spreadsheet. The student will submit a hard copy of the budget, along with a floppy disk, containing the exact same budget figures as given to them by the instructor. Additionally, the student will act as the primary budget analyst for the local school district by advocating where the budget dollars should be spent by the school district. In other words, on what basis should the school district spend its resources? The purpose of this project is to bring the classroom material down to a real world application for the student. The length of the critique will be between 7-10 pages. **Each budget critique will be different!** What you will be graded on is how well you apply theory to practice. The budget simulation project will be due at the end of the semester. See budget critique attached to the end of the syllabus for more detail.

Grading Criteria for Case Study Critiques:

- 1) *Analysis:* A sufficient number of public budgeting concepts are used to analyze the situation discussed in the paper;
- 2) *References:* A variety of pertinent and timely references were sought and obtained in preparing the paper;
- 3) *Organization:* The main points are stated clearly and arranged in a logical sequence;
- 4) *Coherence:* The development of ideas, arguments and discussion shows consistency and logical connection;

- 5) *Clarity*: The ideas, arguments and discussion shows consistency and logical connection;
- 6) *Conciseness*: The language is direct and to the point, using sufficient space to say exactly what is intended and be readily understood by the reader;
- 7) *Grammar*: The written is in standard American English, with proper sentence structure, syntax, punctuation and spelling;
- 8) *Drafting*: The writing shows evidence of being drafted and revised before submission of the final copy.
- 9) *Following Directions*: Identifying and addressing all components of the project the instructor outlines.
- 10) *Timeliness*: Simply turning the project in on the specified date given by the instructor.

Class Presentations:

Each student will be required to assist in the presentation of the reading material at least once, and maybe twice in the semester (depending on the size of the class). Groups of two to four individuals will be assigned to present the basic arguments of the literature assigned for that week and facilitate discussions regarding the literature. Your presentations will be critiqued on how thorough you present the material, how well you project to the class, the amount of class discussion that results from your presentation (in other words try to be controversial it makes for better discussions), and the amount of time you use in your presentations (please try not to exceed 30 minutes in your presentations). The class usually finds it helpful if you distribute an outline of your material before you begin your presentation, however this is not required.

- 1) Organization – There is a structured format in which the student displays throughout the presentation.
- 2) Planning – There is evidence of rehearsing and the presentation flows well and is properly paced according to time.
- 3) Visual Aids – Adequate use of visual aids to assist in explanations during the presentation.
- 4) Speaker Enthusiasm – Displayed adequate knowledge of the subject, and exhibited sufficient self-confidence during the presentation.
- 5) Voice Projection – Good articulation, proper delivery rate, no distracting gestures (e.g., chewing gum, too many “uhs”, etc).

Exam: Each student will be required to complete a final exam. The exam will be in class and the student will have one class period to complete the exam. The exam will consist of several essay questions about important topics discussed throughout the semester. A study guide will be provided to assist the student in preparing for the exam.

Attendance:

Students are expected to be present in order to participate in class discussions. For every absence the instructor will deduct 10 points from the students participation and attendance grade. Excessive absences will lead to a substantial lowering of a student’s grade. General criteria used to assess class participation include:

Group Participation

During each class meeting you will be asked to form groups and participate in solving a case study from the Banovetz book. Each week one representative from your group will present the findings of your group's discussion for that day. At the end of the semester you will then critique each student in your group by telling me whether or not this person was a valuable member of your group. Your evaluation of each member in your group will be part of that person's attendance grade for the semester.

1) *Content Mastery*: Students must display an understanding of facts, concepts, and theories presented in the assigned readings and lectures. This ability is the basis for all higher-level skills and must be made evident by classroom comments and/or response to questions.

2) *Communication Skills*: Students must be able to inform others in an intelligent manner what she/he knows. Ideas must be communicated clearly and persuasively. Communication skills include listening to others and understanding what they have said, responding appropriately, asking questions in a clear manner, avoiding rambling discourses or class domination, using proper vocabulary pertinent to the discussion, building on the ideas of others, etc.

3) *Synthesis/Integration*: Students must illuminate the connections between the material under consideration and other bodies of knowledge. For example, one could take several ideas from the reading or class discussions and combine them to produce a new perspective on an issue, or one could take outside materials and combine them to create new insights. Students who probe the interdisciplinary roots of the theories presented or who are able to view the author or the materials from several viewpoints demonstrate this skill.

4) *Creativity*: Students must demonstrate that they have mastered the basic material and have gone on to produce their own insights. A simple repetition of ideas from the articles will not suffice, nor will simply commenting on what others have said. Students must go beyond the obvious by bringing their own beliefs and imagination to bear. Creativity may be displayed by showing further implications of the material, by applying it to a new field, or by finding new ways of articulating the materials, which produce significant insights.

5) *Valuing*: Students should be able to identify the value inherent in the material studied. The underlying assumptions of the author should be identified. Furthermore, students should be able to articulate their own positions by reference to basic underlying values. Students must not simply feel something is wrong or incorrect; they must be able to state why, based on some hierarchy of values. In either accepting or rejecting a position, the operative values must become explicit.

6) *General Enthusiasm and Interest in the Class*: This can be shown by regularity of attendance and thoughtful insights given throughout the semester in class discussions.

*** All papers (including budget critique) should use the following format: Times New Roman, 12 point font, 1" margins from left to right and top to bottom, and double spaced. Late projects will automatically be reduced one letter grade for each day they are late. Day means day! Not class period!

Note: *Following explicit directions are an important aspect of graduate school training. Therefore, it is important that the student follow the stated guidelines in this syllabus, throughout the course of this class, because failure to do so will result in point reductions. Furthermore, it will probably be to your best interest to submit papers to me before the due date (at least two weeks), so I can make suggestions on how you might want to change your work in order to receive a higher grade.*

Accommodations for Students with Disabilities: Any students who feel the need for academic accommodations due to a recognized disability by the TSU Handbook, will be given such adjustments only after the student goes through the proper channels at the university to receive such accommodations. The TSU Handbook is a good place to start if you are unaware of the “proper procedures.”

*** Note: this syllabus is subject to change at the discretion of the instructor.

Student Presentation Evaluation Forms

100 Superior, outstanding 50 Not quite what was expected

90 Very Good 40 Less than expected

80 Much Better Than Expected 30 Much less than expected

70 Better Than Expected 20 Considerably less than expected

60 What was expected 10 Pure charity

Name: _____

Topic: _____

Factor Strong Weak

Comments: Comments:

1) Organization (20) _____

2) Planning (20) _____

3) Visual Aids (20) _____

4) Speaker Enthusiasm (20) _____

5) Voice Projection (20) _____

Overall Grade: _____ (50/Perfect Score)

Course Outline

Week One

Class Introduction

Requirements For the Course

Case Study Critique 1

Week Two

Lee & Johnson, Chapter 1

Rubin 1

Lee & Johnson, Chapter 2

Rubin 2

Lee & Johnson, Chapter 3

Rubin 3

Case Study Critique 2

Week Three

Lee & Johnson, Chapter 4

Rubin 4

Lee & Johnson, Chapter 5

Rubin 5

Lee & Johnson, Chapter 6

Rubin 6

Case Study 3

Week Four

Lee & Johnson, Chapter 7

Rubin 7

Lee & Johnson, Chapter 8

Rubin 8

Lee & Johnson, Chapter 9

Rubin 9

Case Study 4

Week Five

Lee & Johnson, Chapters 10

Lee & Johnson, Chapters 11

Lee & Johnson, Chapters 12

Lee & Johnson, Chapters 13

Lee & Johnson, Chapter 14

Lee & Johnson, Chapters 15

Case Study 5

Week Six

Final Exam