

Rutgers, the State University of New Jersey
School of Public Affairs and Administration
Public Budgeting Systems

Time:	05:30 – 08:10pm (Friday)	Classroom:	
Office:	Rutgers – SPAA Rm: 324	Instructor:	Jongmin Shon
Office Hours:	03:00 – 05:00 (F)	E-mail:	jmshon@rutgers.edu

NOTE: This syllabus is a draft and is subject to change.

Course Description

This course aims to provide MPA students with theoretical/practical knowledge about how the budgeting system works, and to familiarize students with the fundamental lessons and tools necessary to the system. This course is designed to provide an overview of public budgeting and financial management in governments. Fundamental concepts and practices of budgeting, financial management and public finance are introduced and exercised with special emphasis on U.S. state and local government budgeting and financial management. Your objective should be to learn the basic concepts, to employ the language of public finance correctly, develop an understanding of budget processes as well as the sources and uses of public revenue, and to make relatively simple. This course will provide useful computation skills.

Course Objectives

1. Understand budget and accounting terms
2. Learn the fundamental concepts of government finance
3. Understand budget process in government
4. Have ability to read budgets
5. Apply specific analysis tools and skills to budgetary issues
6. Prepare budget proposal for an individual initiative within a policy environment
7. Understand the role of budgeting process in governments, as well as its political nature
8. Obtain knowledge and comprehensions of various aspects of government revenues and expenditures
9. Learn how to conduct analysis of financial policy issues and identify the effects
10. Understand pros and cons of the current tax system

Course Format

This course will utilize a combination of case discussion, classroom instruction, and small group task oriented formats for successfully completing graded assignments. Most class

sessions will focus on conceptual and analytical material contained in the assigned readings and lecture notes. You will be expected to have read the assigned material and to have made a good faith effort to complete all written assignments. We will sometimes lead a discussion about the exercises in which class members will be expected to demonstrate their understanding of the material and to explain their solutions to assigned problems and their analyses of assigned cases. The readings also contain material that may not be discussed in class. You are responsible for that material.

Prerequisites

No prerequisites for this course. Some familiarity with basic concepts in mathematics and algebra will be helpful for coverage of the analytic components of the material. The Excel program, an essential tool in budget compilation and analysis, has become an almost universally required skill for budgeting systems. You are responsible to obtain excel skills. You must have calculator and MS Excel software in every class. But you are not allowed to use any other electronic devices (i.e. cell phone and internet) in class. Other materials will be shared in the mid of semester

Textbook

Robert D. Lee Jr., Ronald W. Johnson and Philip G. Joyce. 2012. Public Budgeting Systems (9th ed.). Jones & Bartlett Learning (ISBN: 1449627900)

Grading

Readings and class participation & discussion	5%
Assignments	30%
Mid-Term Exam	25%
Final Group Project	40%

Assignments

Chapter exercises; Cost analysis; Tax analysis; Forecasting

The assignments will be given to you only in the classroom.

Assignments will not be provided by email or blackboard, and later. Instead of checking your attendance, I will use the assignments as attendance check.

Also, you are not allowed to submit your homework by any electronic form. You should come to class and submit your assignment as printed-out format. In any case of e-format, you will have nothing on homework.

Presentations on Budget Analysis

Details will be provided in class

Useful Links

OECD Member Budget Materials:

<http://www.oecd.org/general/listofoecdmembercountries-ratificationoftheconventionontheoecd.htm>

Selected Statistics for United States: all levels of government, selected agencies

<http://www.fedstats.gov/>

Association for Budgeting and Financial Management

<http://www.abfm.org/>

National Association of State Budget Officers

www.nasbo.org/

American Association for Budget and Program Analysis

www.aabpa.org

Citizen's Budget Commission

<http://www.cbcny.org/>

Government Finance Officer's Association

<http://www.gfoa.org/>

Government Accountability Office

<http://www.gao.gov/>

Course Schedule

This is an approximate outline. Topics will be covered in this order, but dates of coverage may be adjusted slightly in accord with the needs and interest of the class.

Date	Wk	Topic	Remark
1/23	1	Introduction & Fundamental Principles of Public Finance	Ch. 1
1/30	2	Fundamentals of Budgets and Budgeting	Ch. 2
2/6	3	Federal Budget Structures and Institutions	Ch. 3
2/13	4	State-Local Budget Structures and Institutions	Ch. 4
2/20	5	Personnel Budget Methods and Practices	Ch. 5
2/27	6	Operation Budget Methods and Practices	Ch. 5
3/6	7	Budget Classifications, Systems, and Reform	Ch. 6 & 7
3/13	8	Government Debts and Deficits	Video
3/20	9	Spring Recess	
3/27	10	Revenue and Expenditure Forecasting (mid-term due date)	Ch. 13
4/3	11	Tax Evaluation Systems	Ch. 8
4/10	12	Property Tax	Ch. 9
4/17	13	Sales taxes, user fees and charges	Ch. 10&12
4/24	14	Income Tax	Ch. 11
5/1	15	Final Presentation	
5/8	16	Due date of your final project	