The course syllabus provides a general plan for the course; deviations may be necessary.

This course is designed to provide students with academic immersion into public budgeting theory and research. Students in the course will analyze public budgeting literature, exploring the scholarly foundations as well as past and current reform efforts, both in the United States and abroad. Students will track the state of the practice in public budgeting for evidence of its intersection with theoretical perspective. Students should leave this course with a thorough understanding of the normative and descriptive considerations of public budgeting, the scholarly bases behind various orientations to process, and a strong knowledge base regarding the enduring issues surrounding this vital governmental process. The most important learning outcome of this class is student ability to conduct professionally researched critical analysis of public budgeting theory and explain its relationship to budgeting as practiced. And, at
the conclusion of this course, students should be able to knowledgeably communicate their interpretations of theoretical perspectives of budgeting, as developed through readings and research, via the written and spoken word.

**ZOOM Instructions**

This course is offered every Wednesday evening of the fall semester on Zoom for all students. Sessions will begin at 7:10 pm beginning August 18, 2021. Note that there is a passcode and students will be sent to a waiting room before being let into the classroom.

Join Zoom Meeting
https://zoom.us/j/96865857290?pwd=YnBPeklMemFCMWowNzFQd2cwNIV5UT09

Meeting ID: 968 6585 7290
Passcode: 937868

**Guest Lectures from Public Budgeting Experts**

Faculty experts will provide special lectures throughout the semester. This semester, faculty experts will include:

- **Dr. Yilin Hou.** Professor of Public Administration and International Affairs, Maxwell School of Citizenship & Public Affairs, Syracuse University lecturing on “Best Practice? Factors Advancing and Challenging Structural Balance of Public Budgets.”
- **Dr. Philip Joyce.** Professor and Senior Associate Dean, School of Public Policy, University of Maryland lecturing on “Congressional Budgeting or Not: Will Law Ever Support Process?”
- **Dr. Kurt Thurmaier,** Distinguished Engagement Professor and Department Chair, School of Public and Global Affairs, Northern Illinois University lecturing on “Budgetary Decision Making in the Age of Disasters (of all sorts): When Routines Break Down.”

**Required Class Texts and Readings**


Several of these books should be available to you online or in hardcopy from your University’s library. Other assigned readings are indicated with each class session below.
**Course Requirements**

Students are responsible for completing the following assignments and activities for this course. Assignments and activities carry the following weights in determining the final grade:

- **10%** Class Participation
- **25%** Discussion Leader and Theoretical Assessment Paper
- **30%** Budget Reform Paper and Roundtable Discussion
- **35%** Conceptual Framework Paper and Presentation

**Grading of Assignments**

Grades are assigned at the end of the semester based on each student’s performance on the course requirements noted above, using the following scale:

<table>
<thead>
<tr>
<th>Grade Level</th>
<th>Percentage Range</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>93 – 100</td>
<td></td>
</tr>
<tr>
<td>A-</td>
<td>90 - 92.99</td>
<td></td>
</tr>
<tr>
<td>B+</td>
<td>88 - 89.99</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>83 - 87.99</td>
<td></td>
</tr>
<tr>
<td>B-</td>
<td>80 - 82.99</td>
<td></td>
</tr>
<tr>
<td>C+</td>
<td>78 - 79.99</td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>73 - 77.99</td>
<td></td>
</tr>
<tr>
<td>C-</td>
<td>70 - 72.99</td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>60 - 69.99</td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>0 - 59.99</td>
<td></td>
</tr>
</tbody>
</table>

**Course Mechanics**

This is not a lecture oriented course. Topics will be explored using a discussion format with contributions by all of us to the conversation every week. Students must develop the ability to critically analyze the literature, develop a point of view regarding the topic, and persuasively argue that view. The best arguments are comprehensively constructed and professionally delivered. Public discourse is essential to realizing the learning objectives of this course and required for the development and understanding of public budgeting and finance policy and processes. It is anticipated that we will have spirited albeit friendly debate in the classroom and that you will be challenged to make exacting arguments that are thoroughly researched and effectively persuasive. Instructions for assignments are below. All work should be prepared in accordance with styles presented by Kate L. Turabian in *A Manual for Writers of Term Papers, Theses, and Dissertations*, 5th edition (Chicago, ILL: The University of Chicago Press, 1987).

**Discussion Leader and Theoretical Assessment Paper**

**Requirements:** (1) choose one class session below; (2) complete the readings for the day; (3) develop a theoretical assessment paper regarding the topic of the day. Your assessment should add at least two relevant and timely readings that contribute to knowledge building around the topic. Your assessment should be 5-6 pages, double spaced, 1-inch margins top, bottom, right and left, 10-12 point font only; (4) come to your class prepared to lead the discussion, considering questions of the day, any questions you have, and given your thoughts expressed in the paper. To allow students time to prepare for your class, send your paper to the professor to post to others by 6:00 pm on Tuesday before your Wednesday class.

**Budget Reform Paper**

**Requirements:** This assignment requires you to choose a budget reform effort that has been attempted in a government and analyze its “success” or “failure” juxtaposed against what the reform literature tells you regarding the reform’s beneficial possibilities. This assignment requires that you become familiar with the government’s attempt to initiate the reform, the implementation process, and any results (good and/or bad) once attempted or implemented. You should complete
a well-constructed written assessment (7-9 pages; double spaced; 1-inch margins top, bottom, right and left, 10-12 point font only) of the budget reform experience in the government and include the following sections:

☑ A description of the government and brief summary of its budgeting process and statistics
☑ A description of the history of budget reform in the government
☑ A description of the reform attempted/implemented; reasons reform was attempted; politics behind the effort; challenges for implementation and ongoing success
☑ Some literature review about the budget reform and possibilities for advancing budgeting in governments, generally
☑ An objective assessment of areas of success and lack of success of the budget reform effort in the government; you should be able to justify your assessment of success/lack of success
☑ Your assessment of the future regarding budgeting in the government as a result of its’ form process and effort
☑ A complete reference and resources section

You are welcome but not required to contact past and/or current government officials, managers and/or analysts to gain knowledge about the reform effort. However, you must appropriately reference any such interviews.

**Conceptual Framework Paper**


Elinor Ostrom has developed some very useful distinctions among three different sets of propositions (see Chapter 2 of this volume). (1) In her view, a “conceptual framework” identifies a set of variables and the relationships among them that presumably account for a set of phenomena. The framework can provide anything from a modest set of variables to something as extensive as a paradigm. It need not identify directions among relationships, although more developed frameworks will certainly specify some hypotheses. (2) A “theory” provides a denser and more logically coherent set of relationships. It applies values to some of the variables and usually specifies how relationships may vary depending upon the values of critical variables. Numerous theories may be consistent with the same conceptual framework. (3) A “model” is a representation of a specific situation. It is usually much narrower in scope, and more precise in its assumptions, than the underlying theory. Ideally, it is mathematical. Thus, frameworks, theories, and models can be conceptualized as operating along a continuum involving increasing logical interconnectedness and specificity but decreasing scope.

**Requirements:** This assignment requires completion of a research proposal (10-12 pages; double-spaced; 1-inch margins top, bottom, right and left; 10-12 point font) must have the following sections:

☑ A description of the budgeting behavior to be studied and the importance of the proposed research to extant theory and research; research questions to be addressed
☑ A thorough literature review
☑ A conceptual framework; explaining relationships among defined dependent and independent variables; a consideration of controls; hypotheses statements regarding the behavior(s) of interest
☑ A schematic model of the framework
✓ An explanation of the research methodology that might be pursued; data requirements, existing data sets to be used and an explanation of how primary data, if needed, will be collected; statistical methodologies to be used
✓ A complete reference and resources section

While it is not necessary to collect data for this project, data collection and analysis are not forbidden! Students completing this assignment should master the literature on a topic in public budgeting and finance, develop a framework for understanding the behavior of interest, and present a reasonable method of analysis to carry out the research.

**Class Schedule, Questions for the Day & Reading Assignments**

Required reading assignments have ** beside them. All others are recommended.

**August 18 Public Budgeting Then, Now and Later**

Questions for the day
Are there enduring concepts of public budgeting? If so, what are they?
Are there tenets of public budgeting in bygone days that are relevant today? Justify your response.
How has “traditional” public budgeting according to Aaron Wildavsky changed, or has it?

Readings for the day

**August 25 Budgeting Around the World**

Questions for the day
How can budgeting of governments around the world be compared?
What are the challenges for budgeting in developing countries? Are these vastly different than those for budgeting in developed countries? If so, in what ways?
What are some important components necessary to budget successfully when state-building? Justify your response.

Readings for the day
**Boyce and O’Donnell, Peace and the Public Purse.**

Students will be assigned one chapter each to read for the day.
September 1 Budgetary Process and Real Time Budgeting

Questions for the day
Is public budgeting anything other than a political process?
Should public budgeting be more than a political process?
Define budgetary efficiency and effectiveness.
What is real-time budgeting? What are the implications for budget reforms that seek to boost efficiency and effectiveness if real-time budgeting is an accurate model of budgeting as practiced?

Readings for the day
**Rubin, The Politics of Public Budgeting.**

September 8 Allocative Theory of the Public Sector

Questions for the day
What are opposing theoretical approaches to public finance?
How do either, neither, or both approaches advance democratic governance?
How do questions of tax policy affect decisions about government expenditures?

Readings for the day
**Buchanan and Musgrave, Public Finance and Public Choice.**

September 15 The Nexus between Public Finance and Public Budgeting

Questions for the day
How are public finance and public budgeting related?
How do economic factors and policies affect budgetary politics?

Readings for the day
https://doi.org/10.1016/j.jpubeco.2011.02.004
https://journals.sagepub.com/doi/pdf/10.1177/109114217900700101
September 22 National Budgeting: Can Broken Systems Be Repaired?

Dr. Philip Joyce, Professor and Senior Associate Dean, School of Public Policy, University of Maryland lecturing on “Congressional Budgeting or Not: Will Law Ever Support Process?”

Questions for the day
What are perennial challenges to budgeting well at the national level in any country?
What principal theoretical developments have arisen from national government budgeting as practiced?
Discuss budgetary sustainability, given the budget problems of many governments around the world.

Readings for the day
Joyce, The Congressional Budget Office.
Students will be assigned one chapter each to read for the day.


September 29 ABFM CONFERENCE—NO CLASS

October 6 Public Budgeting Process and Effects: By Whom and For Whom?

Questions for the day
For whom does budget process and outcome matter? For whom should process and outcome matter?
What should be the goal(s) of a public budgeting process? What should be the goal(s) of public budgeting outcomes?
How does budgetary process affect budgetary outcomes?
Does a human rights perspective reorient traditional public budgeting values of efficiency and economy? Explain your view.

Readings for the day
October 13 Organization Theories of Budgeting

Questions for the day
What do these theories contribute to our knowledge about how budgeting is conducted?
Given technological advancements, how are the principals of these theories affected or changed?
How might current administrations use these theories to be successful in budgeting in the future?

Readings for the day

October 20 Incrementalism, Garbage Can, Punctuations – Budgetary Decision Making Frameworks

Questions for the day
How has incrementalism contributed to our understanding budgetary decision making?
Have other considerations of decision making strengthened or weakened incrementalism as a reasonable explanation of description of budgetary decision making?
Given the current state of affairs around the world, can any of these frameworks of budgetary decision making inform public budgeting as practiced? If so, explain how.

Readings for the day
October 27 Macro-Budgeting—The Legislative View

Dr. Yilin Hou, Professor of Public Administration and International Affairs, Maxwell School of Citizenship & Public Affairs, Syracuse University lecturing on “Best Practice? Factors Advancing and Challenging Structural Balance of Public Budgets.”

Questions for the day
What is meant by “legislative budgeting”?
How does legislative budgeting vary with respect to level of government?
Is it important to consider political balance between legislative and executive branches of government? Why?
Distinguish among various systems of legislative budgeting.

Readings for the day
**Hou, State Government Budget Stabilization.
Students will be assigned one chapter each to read for the day.

October 25 Withdrawal Deadline

November 3 Micro-Budgeting—Insider Roles and Routines

Dr. Kurt Thurmaier, Distinguished Engagement Professor and Department Chair, School of Public and Global Affairs, Northern Illinois University lecturing on “Budgetary Decision Making in the Age of Disasters (of all sorts): When Routines Break Down.”

Questions for the day
How does the executive and agency view of budgeting differ from that of the legislature?
How have public budgeting roles changed from traditional ones of the past? Explain factors that have contributed to changed roles.

Readings for the day
**Thurmaier and Willoughby, Policy and Politics in State Budgeting.
Students will be assigned one chapter each to read for the day.

November 10 Performance Budgeting—Focusing on Results

Questions for the day
How have conceptions of performance budgeting changed in the last century?
How does performance budgeting change the budget process?
Is a focus on results realistic in the current economic environment?

Readings for the day
**Lu and Willoughby, Public Performance Budgeting**


November 17 Roundtable Discussion—Channeling Budget Reform

EMAIL PAPER TO PROFESSOR BEFORE CLASS. Students should come to class prepared to participate in a round table discussion about public budgeting reforms. Some questions to consider:

- Why reform public budgeting?
- Are there enduring public budgeting values that can be emphasized with specific reforms? If so, explain how certain reforms support particular values.
- What factors are necessary to successfully reform public budgeting processes? To reform public budgeting outcomes?
- Who is responsible for reforming public budgeting?

December 1 Extending Theory—Presentation of Conceptual Framework Papers

EMAIL PAPER TO PROFESSOR BY TUESDAY, DECEMBER 14 MIDNIGHT. Students should come to class prepared to answer the following questions as they present their conceptual framework papers:

- What models of budgeting have contributed most to your understanding of public budgeting?
- How can you improve models of budgeting to advance their predictive qualities and further understanding about the process?
- Explain if and how budgeting theory has impacted the budgeting process as currently practiced in the United States or in other governments around the world.
- What research methods provide the most promise to help us understand public budgeting as practiced today?

Readings that may inform your research
