PMAP 9381: Public Budgeting Theory and Research  
CRN 88092

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

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Office Hours: Tuesdays 12 noon – 4:00 p.m. or by appointment

This course is designed to provide doctoral students academic immersion into public budgeting theory and research. We 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 well 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.
Required Class Texts and Readings


All texts should be available from amazon.com or through the publisher; some Eversions are available. Additional required readings can be found online at the course on D2L, noted by class session.

Course Assignments

Students are responsible for completing the following assignments and activities for this course. Each assignment and activity carries the following weight in determining the final grade:

15% Class Attendance and Participation
25% Discussion Leader and Theoretical Assessment Paper
25% Budget Reform Paper and Presentation
35% Conceptual Framework Paper and Presentation

Instructions for assignments are below. All assignments must be submitted online either to the prescribed dropbox or bulletin board on D2L. Hard copy of assignments will not be accepted. Each student is responsible for downloading fellow students’ theoretical assessment papers from D2L and bringing a copy of the paper to class, to support individual participation in discussion of the topic for the day.

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 Universityof Chicago Press, 1987). Another useful online writing tool is: http://www.grammarly.com/.

Grading of Assignments

I will assign a grade at the end of the semester that is based on each student’s performance on the course requirements noted above, using the following scale:

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Class Participation

This is a doctoral seminar with a small number of students, so class attendance and participation is vital to the success of the course and your learning experience. You are expected to come to class each week on time and having completed and contemplated all assigned readings and to remain in class for the entire session. Further, you will need to access and use the course at D2L. Because there is an extensive literature regarding public budgeting and finance theory and practice, each student will be responsible for serving as a discussion leader once during the semester. Class attendance and participation are worth 15 percent of your course grade.

This is not a lecture oriented course. That is, topics will be explored using a discussion format. Whether I or a student serves as discussion leader, you will be responsible for contributing to the conversation each and every class period. You will be called upon to contribute to the discussion every week. You will have to develop the ability to critically analyze the literature, be critical of each other’s written and spoken word, and to persuasively argue your point of view. Public discourse is essential to meeting the learning objectives of this course and indeed to the development and understanding of public budgeting and finance policy and processes. The best arguments are comprehensively constructed and professionally delivered. I hope that we will have spirited, though friendly debate in the classroom and that you will be challenged to make exacting arguments that are thoroughly researched and effectively persuasive.

Assignment Instructions

Discussion Leader Role and Theoretical Assessment Paper

Requirements: This assignment requires you to: (1) choose one of the topics listed for a class session between September 26-November 21, 2013 below; (2) complete all readings for the day; (3) complete a well-constructed written assessment (8-10 pages; double spaced; 1-inch margins top, bottom, right and left, 10-12 point font only) of the questions and theoretical concepts of the day; and, (4) lead the class discussion based on the questions and your paper. To allow all students time to prepare for each class, your paper must be posted to the “Discussion Leader Bulletin Board” for all class members on the Tuesday evening (by 10:00 p.m.) prior to the class session on Thursday when you will lead the discussion. All students must have read the Discussion Leader’s paper and come to class ready to respond to the questions posed and the analysis provided by the discussion leader. The Discussion Leader role plus your paper will account for 25 percent of your course grade.

Due Date: Questions and Paper must be submitted electronically to the course on D2L Tuesday evening (10:00 p.m.) prior to class session you are responsible for; student choice of session to serve as Discussion Leader must be indicated to the Professor by September 12, 2013 via the course D2L bulletin board.

Budget Reform Paper and Presentation

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 (10-12 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 thereform 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.

Due Date: Student choice of government and budget reform must be indicated to the Professor by September 19, 2013 via the course D2L bulletin board. All presentations of budget reform papers will be conducted in the class session of December 5, 2013. Your paper must be posted to the appropriate bulletin board online at the course on D2L by 12 noon on December 5, 2013.

Conceptual Framework Paper and Presentation

Requirements: This assignment requires completion of a research proposal (18-20 pages; double-spaced; 1-inch margins top, bottom, right and left; 10-12 point font) that is worth percent 35 percent of your course grade and 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
✓ A thorough literature review
✓ A conceptual framework; a model of relationships among defined dependent and independent variables; a consideration of controls; hypotheses statements
✓ A schematic model
✓ An explanation of the research methodology to 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 model for understanding the behavior of interest and present a reasonable method of analysis to extend the literature.

Due Date: Presentations will be on December 12, 2013. Your draft paper must be posted to the appropriate bulletin board online at the course on D2L by 12 noon on December 12, 2013. The final paper is due to the course online via the assignment feature by 12 noon December 17, 2013.
Helpful Hints for Course Success

- Arrive to each class session on time and ready to participate.
- Attend every class session in its entirety.
- Turn off your cell phone before class begins.
- Do not use “obviously, clearly or basically” or variations in oral and written work.
- Do not use contractions in formal writing. They are only permissible if you are quoting someone from an interview (or in a quoted text).
- Proof your written work by reading it aloud in front of a mirror before you submit it to me.

Course Competencies

This course is designed to improve your management skills and knowledge areas in the following ways:

- **Oral Communication**
  - Class discussions, discussant roles, paper presentations

- **Written Communication**
  - Papers

- **Analytical Thinking**
  - Class discussions, discussant roles, papers and presentations, self-initiated research and reading

- **Ethics**
  - Various discussions about ethical issues as they relate to public budgeting

- **Knowledge of Budgeting Theory**
  - Reading and discussing required books and articles, self-initiated research and reading, completion of all assignments

Course Policies and Procedures

**Academic Honesty**

GSU guidelines on academic honesty will be enforced in this course, and you should be familiar with the GSU Code of Conduct and Policies [http://www2.gsu.edu/~wwwfhb/sec409.html](http://www2.gsu.edu/~wwwfhb/sec409.html), or in the Graduate Catalog, pgs. 59-63. It is your responsibility to ask questions if you are unclear about what is appropriate. Academic dishonesty violations will result in a minimum penalty of a ‘0’ on the assignment.

**Accommodation**

Students who wish to request an accommodation for a disability may do so by registering with the Office of Disability Services. Students may only be accommodated upon issuance by the Office of Disability Services of assigned Accommodation Plan and are responsible for providing a copy of that Plan to instructors of all classes in which an accommodation is sought.

**Advice and Assistance**

Students are responsible for contacting the Professor when having trouble understanding the material or requirements of the course. The Professor is available during office hours or by appointment. Please leave your name and telephone number when leaving a message on voicemail (404.413.0117). Students are welcome to communicate with the Professor by email either through the course on D2L or directly at: kwilloughby@gsu.edu.
Incompletes
Incompletes or “I” grades are permitted in only rare circumstances. I reserve the right (1) to require documentation and proof of the need for an “I” grade, before agreeing to an “I” grade; (2) to the completion of different and/or additional course requirements and/or (3) to impose a grade penalty for an Incomplete. Please let me know as soon as you see a problem developing so that we can consider the best means of addressing it. **The last day to withdraw from the full semester classes is October 15, 2013.**

Email and D2L
I use D2L and e-mail to communicate with students. I typically use D2L to post grades and readings for class. I use D2L e-mail to make announcements and communicate with individual students. I will use your official GSU student e-mail address that is available at D2L. Please check this regularly or arrange for it to be automatically forwarded to a personal e-mail account that you check daily.

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

Required reading assignments have **beside them. All others are recommended. Discussion Leaders are encouraged to add or replace one journal article as a recommended reading for their day. Discussion Leaders are encouraged to suggest additional questions for the class to consider for the session.

**August 29: Budgetary Politics in the United States**

*Questions for the day*
What are the principal theoretical developments related to public budgeting?
Are there enduring legacies of public budgeting? What are they? How are they related to important components of budgeting suggested by Smith?

*Readings for the day*


**September 5: Budgeting Around the World**

*Questions for the day*
How can budgeting in countries 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?
What are the important components necessary to budget successfully when statebuilding? Do you think that Egypt will be successful in its recent statebuilding efforts? Justify your response.

*Readings for the day*
**Boyece and O’Donnell, Peace and the Public Purse: Economic Policies for Postwar Statebuilding.**
September 12: Budgetary Process and Real Time Budgeting
***Student discussion leader date choice due to course bulletin board at D2L***

Questions for the day
Is public budgeting anything other than a political process?
Should public budgeting be more than a political process?
What is real-time budgeting? What are the implications for budget reform if real-time budgeting is an accurate model of budgeting as practiced?

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

September 19: Allocative Theory of the Public Sector
***Student budget reform paper choice due to course bulletin board at D2L***

Questions for the day
What are opposing theoretical approaches to public finance?
How do questions of tax policy affect decisions about expenditures?

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

Class will begin with GUEST SPEAKER: Dr. Larry Berman, Dean, GSU Honors College, who will talk about the research process and his career trajectory in the Academy.

September 26: 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 policy affect budgetary politics?

Readings for the day

October 3: NO CLASS – ABFM CONFERENCE
October 10: National Budgeting: Can Broken Systems Be Repaired?

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

October 17: Sub-National Budget Systems and Conceptual Frameworks

Questions for the day
How is budgeting in sub-national governments different and similar to that at the national level?
What principal theoretical developments have arisen from sub-national government budgeting as practiced?

Readings for the day
**Thurmaier and Willoughby, Policy and Politics in State Budgeting.

October 24: 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 31: Incrementalism and Budgetary Decision Making

Questions for the day
How has incrementalism contributed to our understanding of budgetary decision making?
Is incrementalism all about politics?
Have other considerations of decision making strengthened or weakened incrementalism as a description of budgetary decision making?

Readings for the day

November 7: Macro-Budgeting: The Legislative View

Questions for the day
What is meant by “legislative budgeting”?
How does legislative budgeting vary with respect to level of government?
Distinguish among various systems of legislative budgeting.

Readings for the day
**Donahue, Leo. 1982. "You Can't Take Politics Out of Budgeting," Public Budgeting and Finance, (Summer) 2:62-72.**
November 14: Macro-Budgeting – Net Effects of the Budget Process

Questions for the day
For whom does the budget process matter?
What should be the goal of a budget process?
How does budget process affect budgetary outcomes?

Readings for the day

November 21: Micro-Budgeting – Budget Roles and Routines

Questions for the day
How does the executive and agency view of budgeting differ from that of the legislature?
How have relationships between these branches of government changed in the last 20 years?
How have these relationships changed budgeting in the last 20 years?

Readings for the day
**Thurmaier and Willoughby, Policy and Politics in State Budgeting. Review**

November 28: NO CLASS - Thanksgiving Holiday

December 5: Budget Reforms – Focusing on Results

***Student presentations of budget reform papers***

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
December 12: Extending Theory – Presentation of Conceptual Framework Papers

***Student presentations of conceptual framework papers***

Questions for the day
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?

December 17: Final Conceptual Framework Paper Due

***Conceptual framework papers due at the course online at D2L by 12 noon***