Overview

What is a public budget, why do governments need to budget, and how are public budgets developed? What explains the differences in budgets among governments around the world? In this course, students will be exposed to these and other questions as well as answers about government taxing and spending. Students will learn about the technical and political components of public budgeting. In addition, students will complete exercises of both a theoretical and applied nature. These include examination of current budget issues, assessment of theoretical explanations of public budgeting and finance, and analysis of budgeting trends in selected governments around the world. Such work requires student knowledge in use of word processing, electronic spreadsheets, and presentation software. When you complete this course, you should be able to speak knowledgeably about public budgeting as conducted in the United States, at any level of government, as well as that conducted in a variety of governments around the world.

Expectations

Students are expected to apply themselves to fulfilling the course requirements. This means remaining up to date with readings and assignments. Attendance to each class is expected of students enrolled in this course. Students are expected to contribute to each class by communicating about the readings for the day, homework assignments and any outside, additional research they may conduct as the semester progresses. Students are expected to ask questions in class and to participate in class discussions and in-class exercises and assignments. It is important that students not enroll in this course if they will have significant professional, personal, or other conflicts that will compromise immersion in the course and the fulfillment of course requirements. Missing more than one class session will make it impossible for students to remain up-to-date on the material or to perform well.
Learning Objectives

At the conclusion of this course:

- Students should be able to demonstrate an understanding of the political, legal, economic, social and cultural factors influencing budgets and budget making in governments around the world.
- Students should be able to describe and explain the technical nature of public budgeting, including the timetables and rules typically used at the different levels of government.
- Students should be able to explain and compare the political aspects of budgeting with rational methods of resource allocation.
- Students should understand how to assess the budget process and financial status of governments.
- Students should understand the relationship between public budgets and public policies.
- Students should be able to effectively use Microsoft Excel© to develop complex spreadsheets, meaningful analyses, and sophisticated graphics.

Course Text and Additional Readings


Other readings may be required and assigned throughout the semester; these will be made available online at the course on D2L/Brightspace.

Course Policies and Procedures

Academic Honesty

University guidelines on academic honesty will be enforced in this course, and you should be familiar with the GSU Student Code of Conduct and Policies. 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 or exam, can escalate to an academic dishonesty charge brought by the Professor, and can result in dismissal from the program of study and the University.

Essentially, you will need to do your own work in this class. Please understand that the tools professors have today to ferret out plagiarism and cheating are sophisticated and work well. The GSU Student Code of Conduct notes that:

Plagiarism is presenting another person’s work as one’s own. Plagiarism includes any paraphrasing or summarizing of the works of another person without acknowledgement, including the summarizing of another student’s work as one’s own. Plagiarism frequently involves a failure to acknowledge in the text, notes, or footnotes the quotation of the paragraphs, sentences, or even a few phrases written or spoken by someone else. The submission of research or completed papers or projects by someone else is plagiarism, as is the unacknowledged use of research sources gathered by someone else when that use is specifically forbidden by the faculty member. Failure to indicate the extent and nature of one’s reliance on other sources is also a form of plagiarism. It is also plagiarism to reuse material you prepared for different courses in the same program. The student is responsible for understanding the legitimate use of sources, the appropriate ways of acknowledging academic, scholarly or creative indebtedness, and the consequences of violating this responsibility.
Conduct considered cheating in this class include turning in material, projects, assignments and exams or significant parts of such work that has already been prepared for and used in other classes and/or collusion on homework assignments. Also, note above that students are responsible for understanding how to properly acknowledge the work of others, the use of references and appropriate citing. Finally, you alone are responsible for recouping any material from missed classes; it counts as cheating to blame missing class for any collusion on homework assignments or other course requirements.

**Accommodation**

Students who wish to request an accommodation for a disability may do so by registering with the University’s Office of Disability Services. Students may only be accommodated upon issuance by the Office of Disability Services of a signed Accommodation Plan. Students are responsible for providing a copy of that Plan to instructors of all classes in which an accommodation is sought. With an Accommodation Plan, the student and instructor agree to a revised course syllabus that recognizes all course requirements to be fulfilled by the student.

**Advice and Assistance**

Students are responsible for contacting the Professor when having trouble understanding the material or requirements of the course. Professor Willoughby is available during office hours or by appointment. Please provide 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/Brightspace (preferably) or directly using: kwilloughby@gsu.edu.

**Incompletes**

There are no make-up exams in this course. Assignments submitted after the due date and time, unless under a negotiated disabilities agreement, will automatically be penalized 10 points in the final grade calculation for such assignments. Late assignments are graded at the convenience of the Professor. Incomplete or “I” grades are permitted in rare circumstances only. The Professor has the right (1) to require documentation and proof of the need for an “I” grade, before agreeing to apply the “I” grade; (2) to the assignment of different and/or additional course requirements to the student to complete the course and/or (3) to impose a grade penalty for an “I” grade in the course. Please let the Professor know as soon as you consider that a problem is developing with your ability to complete the course. Familiarize yourself with the University’s course withdrawal procedures and particularly, the GSU Involuntary and Emergency Withdrawal Policies.

**D2L/Brightspace and Student E-mail**

This course uses the D2L/Brightspace course Email to communicate with students. Also, all course related materials, assignments, exams and grades are posted to the course online. The D2L/Brightspace course mail feature is used to make announcements and communicate with individual students. Your official GSU student e-mail address that is available at D2L/Brightspace will be the address used to get in touch with you, if necessary. Please check this account regularly or arrange for it to be automatically forwarded to whatever personal e-mail account that you check daily. All course correspondence should be conducted through D2L/Brightspace, for consistency.

**Technology Support**

GSU IS&T offers fabulous short courses, training modules and videos to help you improve all kinds of skills. Go there to practice using various software packages and to learn about Grammarly and other systems that can support and enhance your learning experience.
Grading and Course Evaluation

The following scale will be used for grading in this course:

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

Final Course Grade Components

<table>
<thead>
<tr>
<th>Course Requirement</th>
<th>Proportion of Final Course Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework Assignments</td>
<td>50%</td>
</tr>
<tr>
<td>Assignment #1</td>
<td>10%</td>
</tr>
<tr>
<td>Assignment #2</td>
<td>10%</td>
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<tr>
<td>Assignment #3</td>
<td>15%</td>
</tr>
<tr>
<td>Assignment #4</td>
<td>15%</td>
</tr>
<tr>
<td>Online Midterm Exam</td>
<td>20%</td>
</tr>
<tr>
<td>Online Final Exam</td>
<td>30%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
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All homework assignments will be made available at the beginning of the semester at the course through dropbox. All homework assignments must be submitted to the Professor using this feature – that is, submitted through D2L/Brightspace. No hard copy of assignments will be accepted.

The online midterm exam is an open book exam that will be available to students for a set period of time (beginning at 4:30 pm on October 14th, 2015 and due back to the course on D2L/Brightspace by 7:00 pm on October 15th, 2015). No hard copy of the exam will be accepted.

The online final exam is an open book exam that will be available to students for a set period of time (beginning at 7:00 pm on the last day of class, December 2nd, 2015 and due back to the course on D2L/Brightspace by 7:00 pm on December 9th, 2015). No hard copy of the exam will be accepted.

Your constructive assessment of this course plays an indispensable role in shaping education at Georgia State University. Upon completing the course, please take time to fill out the online course evaluation.

Exams

Exams will necessitate written work that includes budget analysis and displays including tables, charts and/or spreadsheet analysis. These exams require students to apply concepts and course materials to their responses. Exams are open-book and open-note and are designed to build student skills in the areas of critical thinking, budgetary analysis and communication through written expression. Late submissions of any exam will not be accepted. You must submit your completed exams via D2L/Brightspace. If the D2L/Brightspace site is not functioning, send exams to my GSU email, kwilloughby@gsu.edu.
**Class Format**

Some part of most sessions will be devoted to discussing the topics for that particular day/week. This component of class will be conducted as a seminar, with a mix of lecture and discussion. Students may be called on to answer questions about the readings or to initiate class discussion. Some classes may break students into small groups, usually in order to discuss a current budgeting event, conduct an exercise, or to review chapter questions. After small group discussion, we will reconvene as a class to talk about how the different groups responded to the material considered for that session.

There are three pedagogical reasons that the course operates this way. First, there are many of you who rarely speak in class but have interesting and relevant insights and perspectives that would benefit the entire class. Calling on you directly allows everyone to hear what you have to say and leads to more diversity of interpretation for us to consider as a class. Second, speaking effectively in groups is a bona fide requirement for those entering public service and particularly, public budgeting work. You should consider this class a low-risk environment for working on your speaking skills and becoming more comfortable speaking in front of others. Third, the risk of being called upon to discuss the readings provides an incentive for everyone to put adequate time and preparation into the assigned work. You should use this class to (1) work on conveying your thoughts to others in a clear, logical and persuasive way, (2) work on allowing others to have an opportunity to present their consideration of course materials, and (3) work on listening to your fellow students’ arguments and perspectives in a respectful, though critical way. By critical, you should practice the art of civilly questioning others on their views, and then to be willing and able to offer your perspective and justification for your view in a courteous way. Practice clarifying your thoughts to the class concisely so that everyone has a chance to contribute.
Schedule of Classes and Topics
Note: Schedule and readings subject to change at the discretion of the Professor. All changes will be noted on the course at D2L/Brightspace. “*” denotes required readings for the day. “#” denotes required assignment for the day.

08/26  Introduction to the course and overview of modern public budgeting
       What is a budget? Theoretical perspectives of public budgeting. Timeless budgeting principles.
       * Willoughby, Chapter 1.

09/01  Budget foundations in selected countries
       How can different countries and various budgeting systems be compared?
       *Willoughby, Chapter 2

09/09  Online class
       #Homework Assignment #1 due; submit by 7:00 pm

09/16  Budget law and history of the U.S. federal government
       How does budget law and process in the U.S. federal government as currently exists compare to its inception at the nation’s birth?
       *Willoughby, Chapter 3

09/23  Budget foundations in U.S. state governments
       How has state budget responsibility changed over time? How are state budgets different from the federal budget?
       *Willoughby, Chapter 4

09/30  Budget foundations in U.S. local governments
       How has local budget responsibility changed over time? How are local budgets different from state and federal ones in the United States?
       *Willoughby, Chapter 5
       #Homework Assignment #2 due; submit by 4:30 pm

10/07  Executive leadership and the budget agenda
       What counts as budgeting leadership? How does budgeting leadership differ across various government structures?
       *Willoughby, Chapter 6

10/13  Midpoint in the Semester: Last day to withdraw from course

10/14  Online Midterm Exam
       The exam will be available to you at 4:30 pm from the course at D2L/Brightspace and is due back to the course online in the dropbox by 7:00 pm on Thursday, October 15, 2015.
10/21  Budget powers of the legislative branch
How can we measure legislative budget power? What types of reforms have been attempted to provide legislatures with appropriate budget powers?
*Willoughby, Chapter 7

10/28  Public budgeting and the courts: Judicial influence on economies and budgets
How do budgets impact the judiciary and how does the judiciary impact budgets?
*Willoughby, Chapter 8

11/04  Developing and analyzing budgets using spreadsheets
Class will engage students in a practice budgeting problem using spreadsheet analysis and provide students the opportunity to practice their budgetary analysis skills.
Class will meet in a computer lab on campus: TBA
#Homework Assignment #3 due; submit by 4:30 pm

11/11  The bureaucracy, citizens, the media and public budgets
How do each of these stakeholders influence public budgets?
*Willoughby, Chapter 9

11/18  Budget mechanics and reforms
Budget types, cycles and timelines, best practices, and modern reforms.
*Willoughby, Chapter 10

12/02  Funding public budgets and the results of government spending
Major issues in tax administration; comparing tax sources across governments; intergovernmental fiscal relationships; conclusions about modern governmental budgeting.
*Willoughby, Chapters 11 and 12
#Homework Assignment #4 due; submit by 4:30 pm
The online final exam will be available to you at 7:00 pm from the course at D2L/Brightspace and is due back to the course online in the dropbox by 7:00 pm on December 9th.

12/09  Online Final Exam; submit by 7:00 pm