

Political Science 306-507

Government Budgeting

Professor Harvey J. Tucker
Bush Academic Building 2084
Office Hours TR 4:30-5:30
845-8589; H-TUCKER@TAMU.EDU

Fall 2005
Texas A&M University

PURPOSE OF THE COURSE

The purpose of this course is to introduce the student to selected topics in the public administration and political science literatures on the politics of public finance and budgeting. Normative and empirical theories concerning budgeting in federal, state, and local governments in the United States will be studied. The specific details and formats of budget procedures and documents vary considerably across governments. It is not possible to teach students all the details of budgeting for their next professional positions. However, budgeting shares a common vocabulary and common issues. Readings, lectures and discussions will introduce students to the practice of budgeting by learning the language of budgeting and studying the major topics and issues common to budgeting in all governments in the United States. Analyses of case studies and interactions with guest speakers will help students develop budgeting skills and familiarity with real world challenges of budgeting.

TEXTS

Robert W. Smith and Thomas D. Lynch. 2004. **Public Budgeting in America**, 5th ed.
Upper Saddle River, New Jersey: Pearson Prentice Hall.

Additional readings will be placed on electronic reserve and available through the internet.

Case study materials will be made available to students during the semester.

REQUIREMENTS

Course grades will be based on a number of elements. Each element comprises a specified proportion of the course grade: one to five short case analyses (15% each), a first exam (30%), a second exam (30%), and quizzes and assignments during class meetings (5% each). Each student may choose which assignments to complete. Students who complete assignments whose weights sum to less than 100% will receive grades of zero for the missing percent. Students who complete assignments whose weights sum to more than 100% will have their lowest course grades in excess of 100% deleted. Each assignment will be graded on a 4.0 scale. At the end of the semester, weighted scores will be assigned grades as follows: 3.40 and higher, A; 2.60-3.39, B; 1.70-2.59, C; 0.8-1.69 D; 0-0.79 F. Students are to have completed reading assignments prior to class.

TENTATIVE CLASS CALENDAR AND READING ASSIGNMENTS

There may be changes to the dates and assignments below to accommodate the schedules of guest speakers.

Aug. 30-Sept. 6	Introduction Smith and Lynch, Ch 1 <i>Case: The Theater Budget</i>
Sept. 8-15	Budgeting in Texas Budget 101: A Guide to the Budget Process in Texas. Writing the State Budget, 79 th Legislature Texas Appropriations Bills for 2006-2007 Biennium Biennial Revenue Estimate 2006-2007 <i>Case: Daycare Comes to Northville 1</i>
Sept 20-29	Revenue Systems Smith and Lynch, Ch 9 <i>Case: Daycare Comes to Northville 1 continued</i>
Sept. 29-Oct. 6	Public Budgeting in Context Smith and Lynch, Ch 2 <i>Case: The Committee Chair, The Assistant Secretary, and the Bureau Chief</i>
Oct. 11-18	Toward Modern Budgeting Smith and Lynch, Ch 3 <i>Case: Seven Letters (October 8)</i>
Oct. 20	FIRST EXAM
Oct 25-Nov 1	Budget Behavior Smith and Lynch, Ch 4 <i>Case: A Career Manager and the Budgetary Process</i>
Nov. 3-10	Analysis Applied to Budgeting Smith and Lynch, Ch 5-6 <i>Case: Trash Collection in Lone Pine: To Privatize or Not?</i>
Nov 15-22	Analytical Processes Smith and Lynch, Ch 6 <i>Case: Daycare Comes to Northville 2-3</i>
Nov. 29	Operating Budgets, Accounting, Internal Service Smith and Lynch, Ch. 7, 10

Dec. 1-6	Capital Budgeting And Debt Administration Smith and Lynch Ch 8
December 14	SECOND EXAM

Additional Information

The handouts used in this course are copyrighted. By "handouts," I mean all materials generated for this class, which include but are not limited to syllabi, quizzes, tests, lab problems, in-class materials, review sheets and instruction sheets. Because these are copyrighted, you do not have the right to reproduce the handouts unless I expressly grant permission.

The Americans with Disabilities Act (ADA) is a federal antidiscrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring accommodation, please contact the Department of Student Life, Services for Students with Disabilities in Room B116 of Cain Hall, or call 845-1637.

As commonly defined, plagiarism consists of passing off as one's own the ideas, words, writings, etc., which belong to another. In accordance with the definition, you are committing plagiarism if you copy the work of another person and turn it in as your own, even if you should have the permission of the person. Plagiarism is one of the worst academic sins, for the plagiarist destroys the trust among colleagues without which research cannot be safely communicated. If you have any questions regarding plagiarism, please consult the Aggie Honor System Office website (<http://www.tamu.edu/aggiehonor>) or the latest version of the Texas A&M University Student Rules, under the section "Scholastic Dishonesty."

Students should be aware that academic dishonesty involves acts other than plagiarism. It is the mission of the Aggie Honor System Office to serve as a centralized system established to respond fairly to academic violations of the honor code at Texas A&M University. Prohibited academic misconduct is defined and discussed on their web site: <http://www.tamu.edu/aggiehonor/definitions.php>.