COURSE DESCRIPTION:

This course familiarizes students with the theory and practice of budgeting at all levels of government. However, particular emphasis is given to budgeting in local government. The course is designed to equip students with competence in the use of budgeting terminology, the alternative approaches to budget preparation, the linkage of the budget with other aspects of financial management, and the economic repercussions of the federal budget.

By the end of semester, students are expected to:

1. Demonstrate an understanding of the role of managing financial resources within public organizations.
2. Understand evolution of best practices in public financial management.
3. Identify participants and their roles in public financial management practices in public organizations.
4. Design budget processes and documents to meet the changing needs of public organizations.
5. Analyze and forecast the financial resources and requirements of public organizations.

REQUIRED TEXTS:

- Additional readings provided by the professor.

COURSE REQUIREMENTS:

Students will be assessed by a combination of exams, quizzes (including case studies), and a project. Final grades will be based on the following formula:

- Mid-Term Exam: 25%
- Final Exam: 25%
- Quiz Average: 25%
- Project: 25%

Please note that there is no “class participation” grade and that grades are not rounded. Your grade in this class is earned, not given, and is completely up to your scores on quizzes, exams and the project.
QUIZZES. Quizzes will cover the reading material to be discussed the week it is assigned. Thus, all reading assignments must be completed for the date indicated to be successful on quizzes. Quizzes will be given almost every week, but TWO of them will be dropped in calculating the Quiz Average. You are responsible for all reading assignments. Lectures will expand beyond the reading material, using it as a basis for more in-depth discussions of the material. No quizzes will be made up. Missed quizzes will count as a zero, and may be counted among the dropped quiz grades at the end of the semester. In addition, a few case studies will be assigned and count as another quiz grade. Cases are small projects to be completed during the week following a reading assignment to reinforce the topic covered. If you cannot attend class, you may turn in your case assignment to the professor before the class begins the day the assignment is due.

EXAMS. Exams will be comprehensive and cumulative. Any material in the readings or discussed in class is fair game for the exams. The format for the exams will include multiple choice, short answer and essay.

PROJECT. You are expected to complete a term project in the form of a quantitative research design. Details will be provided in a separate handout provided by the professor. Late papers will be penalized substantially. The projects must be submitted in writing on the due date at the beginning of class.

Course Outline

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Subject</th>
<th>Chapters</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>8/29/19</td>
<td>Public Goods, Externalities, and the Budget Process</td>
<td>1, 7</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>9/5/19</td>
<td>A Prototype Budget Process &amp; Budgetary Decision-Making</td>
<td>1, 7</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>9/12/19</td>
<td>Process Participants, Conflicts, and Citizens</td>
<td>8</td>
<td>1</td>
</tr>
<tr>
<td>4</td>
<td>9/19/19</td>
<td>Understanding Accountant-Speak: What Managers Need to Know</td>
<td>9, 10</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>9/26/19</td>
<td>Buying the Really Big Stuff: Capital Budgeting</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>10/3/19</td>
<td>The Hidden (and Not So Hidden) Costs of Hiring People</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>10/10/19</td>
<td>Business Cycles and the Local Government Budget</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>10/17/19</td>
<td>************* Mid-Term Exam *************</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>10/24/19</td>
<td>Growth Trajectories and the Local Government Budget</td>
<td>9</td>
<td>4</td>
</tr>
<tr>
<td>10</td>
<td>10/31/19</td>
<td>Laboratory: Some Tools for Forecasting and Monitoring Budgets</td>
<td>5, 6</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>11/7/19</td>
<td>The Evolution of Thought in Public Budgeting</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>11/14/19</td>
<td>Innovation in Local Budget Processes and Documents</td>
<td>12</td>
<td>8</td>
</tr>
<tr>
<td>13</td>
<td>11/21/19</td>
<td>Linking Budgets to Organizational Performance</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>11/28/19</td>
<td>************* Thanksgiving *************</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>12/5/19</td>
<td>A Short Primer on the Federal Budget</td>
<td></td>
<td>10</td>
</tr>
<tr>
<td>16</td>
<td>12/12/19</td>
<td>************* Final Exam *************</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Other Readings


POLICY ON CHEATING AND PLAGIARISM
Notice of this policy shall be given in all public administration classes each semester, and written copies shall be available in the public administration office.

Definitions
The UNT Code of Student Conduct and Discipline defines cheating and plagiarism “as the use of unauthorized books, notes, or otherwise securing help in a test; copying other’s tests, assignments, reports, or term papers; representing the work of another as one’s own; collaborating without authority with another student during an examination or in preparing academic work; or otherwise practicing scholastic dishonesty.”

Penalties
Normally, the minimum penalty for cheating or plagiarism is a grade of “F” in the course. In the case of graduate departmental exams, the minimum penalty shall be failure of all fields of the exam. Determination of cheating or plagiarism shall be made by the instructor in the course, or by the departmental faculty in the case of departmental exams.

Cases of cheating or plagiarism on graduate departmental exams, papers, theses, or dissertations shall automatically be referred to the departmental Curriculum and Degree Programs Committee. Cases of cheating or plagiarism in ordinary course work may, at the discretion of the instructor, be referred to the Curriculum and Degree Programs Committee in the case of either graduate or undergraduate students. This committee, acting as an agent of the Department, shall impose further penalties, or recommend further penalties to the Dean of Students, if they determine that the case warrants it. In all cases, the Dean of Students shall be informed in writing of the case.

Appeals
Students may appeal and decision under this policy by following the procedure laid down in the UNT Code of Student Conduct and Discipline.

POLICY ON DISABILITY ACCOMMODATION
The Department of Public Administration, in cooperation with the Office of Disability Accommodation, complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. Please present your written accommodation request during regular office hours before the 12th class day of regular semesters (4th class day of summer sessions).

POLICY ON LAPTOPS AND CELL PHONES IN THE CLASSROOM
The classroom setting at an institution of higher learning is intended to serve as a venue that permits the transfer of knowledge and facilitates the sharing of ideas. As such, it is imperative that any distractions from these stated objectives be avoided and kept to a minimum. Potential disruptions include modern electronic devices such as laptop computers and cell phones.

Students are allowed to take notes on personal laptop computers to enhance the learning process, but they should not activate their internet browsers during class or use computers for non-academic purposes (as this diverts attention from the lecture/discussion for both the student using it and others nearby). Students should also avoid using cell phones to search the Internet or text while class is in session.

Exceptions to this policy will be at the discretion of the faculty only and may occur if searching the Internet is necessary to find additional information or facts related to the subject being covered on that particular day.

POLICY ON STUDENT BEHAVIOR IN THE CLASSROOM
Student behavior that interferes with an instructor’s ability to conduct a class or other students’ opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Center for Student Rights and Responsibilities to consider whether the student’s conduct violated the Code of Student Conduct. The university’s expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at www.unt.edu/csrr.