Course Description

For many students, the subject of budgeting appears both daunting and tedious. However, budgeting is a fundamental tool of government and a skill demanded by public employees. This course introduces students to the theory and practice of budgeting at all levels of government. This course will provide students with competence in the use of budgeting terminology, a review of budget preparations, accounting and financial reporting systems, and an appreciation for the role of technology in shaping budget preparations and administrative procedures.

To demonstrate the links between budgeting theories and the real world, the course will be structured around a series of case studies and practical exercises. The course also includes student presentation and lecture. The course is conducted as a hybrid course with both in-class and online components.

Text Book


ICMA PRESS. Understanding Government Budgets: A Practical Guide by R. Mark Musell

Additional Resources

Microsoft Excel Software

GFOA’s Best Practice in Public Budgeting http://www.gfoa.org/services/nacslb/

Course Objectives

1. Understand the budget as a policy, operations and communications device
2. Develop a competency in budget terminology and procedures
3. Problem solve budget issues using Microsoft Excel
4. Gain broad exposure to seminal literature in the fields and directions in contemporary research
5. Gain research experience in critically reviewing and discussing research
# Tentative Course Outline

The schedule below is a “goal” but the class progress will depend on each period’s coverage. The professor retains the right to alter topic coverage depending on the speed of the class.

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic &amp; Objective</th>
<th>Readings</th>
<th>Assignment</th>
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</thead>
<tbody>
<tr>
<td>Jan 20</td>
<td>Introduction &amp; Requirements Explained</td>
<td>Movie I.O.U.S.A.</td>
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<td></td>
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<td><a href="https://www.youtube.com/watch?v=dd0ofRX1LZ0">https://www.youtube.com/watch?v=dd0ofRX1LZ0</a></td>
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<td></td>
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<td>IOUSA Solutions:</td>
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<td><a href="https://www.youtube.com/playlist?list=PL72876526757E649D">https://www.youtube.com/playlist?list=PL72876526757E649D</a></td>
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<tr>
<td>Jan 27</td>
<td>Module 1: The Context of Public Budgeting</td>
<td>Bland Chapter 1</td>
<td>Lab1: National Budget Simulation exercise: details will be handed out via Canvas</td>
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<tr>
<td></td>
<td></td>
<td>Musell Chapter 2 &amp; 3</td>
<td></td>
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<tr>
<td>Feb 3</td>
<td>Revenues and Expenditures</td>
<td>In Canvas</td>
<td>Lab1: National Budget Simulation exercise: details will be handed out via Canvas</td>
</tr>
<tr>
<td>Feb 10</td>
<td>Public Budgeting Process</td>
<td>Bland Ch. 2 (2nd ed.) or Cha. 7, 8, 9 &amp; 10 (3rd ed.)</td>
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<td>Feb 17</td>
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<td>Feb 24</td>
<td>External Speaker</td>
<td>Tentative date</td>
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<tr>
<td>Mar 3</td>
<td>Module 2: Using Budget Data</td>
<td>In Canvas</td>
<td>Lab 2 Due March 17</td>
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<tr>
<td>Mar 10</td>
<td>Module 3: Budget Formats, Appearance and Performance Measures</td>
<td>Budgeting Cha. 6 (2nd ed.) or Cha. 12 (3rd ed.)</td>
<td>Watch online video lecture, not meeting in class this week.</td>
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<td>GFAO</td>
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<td></td>
<td>Musell Chapter 5 Canvas</td>
<td></td>
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<tr>
<td>Mar 17</td>
<td>Student Holiday</td>
<td>No Class</td>
<td></td>
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<tr>
<td>Mar 24</td>
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<td></td>
<td>Quiz 2</td>
</tr>
<tr>
<td>Mar 31</td>
<td>Module 4: Cost Estimating, and Preparing a Dynamic Budget</td>
<td>Provided Online</td>
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<td>Musell Chapter 4</td>
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<td>Apr 7</td>
<td>Cont.</td>
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<tr>
<td>Apr 14</td>
<td>Module 5: Preparing Budget Justifications</td>
<td>Bland Cha. 3 &amp; 6 (2nd ed.) or Cha. 8, 11 &amp; 12 (3rd ed.)</td>
<td>Lab 3 Due Apr. 28</td>
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<td>Musell Chapter 5 Canvas</td>
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<tr>
<td>Apr 21</td>
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<td>Quiz 3</td>
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<td>Apr 28</td>
<td>Special Topic: Debt Management</td>
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<td>May 5</td>
<td>Final Project Presentation</td>
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## Reading Packet (Due dates are listed as follows)
(All items are available as pdf files on Canvas. Write a 1-3 page summary for each article assigned and also prepare one discussion question for each article.)

**Jan 27, The Context of Public Budgeting**


**Feb 3, Revenues and Expenditures**


**Feb 10, Public Budgeting Process**

7. State of Kansas Budget - Budget Primer

**Mar 10, Budget Formats, Appearance and Performance Measures**


**Mar 31, Cost Estimating, and Preparing a Dynamic Budget**

Apr 28, Special Topic: Debt Management


Course Requirements

Readings 20%

Other than the assigned readings in the text books, we will go over a number of classical and contemporary research papers that are related to public budgeting. All the assigned articles will be posted on Canvas.

For each assigned article, you are expected to write a 1 to 3-page summary and raise at least one question for discussion.

*For students enrolled in section A:* bring you summary and question to class and be ready to present your summary in front of the whole class and lead the discussion.

*For students enrolled in section ZA:* you need to upload you summary before 5:30pm on due date.

Labs 30%
As this is a skills based course students will be asked to answer questions about budgets, this includes case studies, gathering data related to assigned readings and using Excel to prepare budgets.

- Labs demonstrate ability to apply knowledge to real world events and aide students in the development of two crucial professional skills: Data analysis and problem solving.
- Labs are due on the day they are listed in the syllabus by the end of class time (10:00 pm)

*Late labs will be accepted but penalized a letter grade per day.*

**Quizzes 30%**

Students will answer a series of questions via Canvas. They will include multiple choice, true/false and short answer. On the day of the quiz students do not need to attend class. Quizzes will remain open for 24 hours.

- Quizzes demonstrate understanding of foundational budget knowledge

*Quizzes must be taken within the 24 hours unless accommodations have been made with the Professor prior to the quiz.*

**Final Budget Request 20%**

Students will prepare a budget request. The Request will include: (1) a cost estimate and (2) a written budget justification (multiple components). Each student will present his or her request to the group in a formal presentation. As a group students will deliberate on the merits of each request.

- The Budget request will aide students in the development of the crucial professional skill of preparing and justifying a budget as well as help students to understand the complexity of developing and presenting a justification by mimicking the real life controversy that often occurs around government budgets.

Online students are not required to present the final project verbally, however, a copy of power point slide for the project is required.

**Grading System**

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<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>Fail</th>
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<tbody>
<tr>
<td>90% and above</td>
<td>80-89%</td>
<td>70-79%</td>
<td>60-69%</td>
<td>59% and below</td>
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</table>

**Attendance Policy**

You are a graduate student and I expect that you understand the importance of attending class but I will not directly consider attendance as a factor in grading. All university rules apply for withdrawal from the class.

**Academic Integrity**
Kansas State University has an Honor System based on personal integrity, which is presumed to be sufficient assurance that, in academic matters, one's work is performed honestly and without unauthorized assistance. Undergraduate and graduate students, by registration, acknowledge the jurisdiction of the Honor System. The policies and procedures of the Honor System apply to all full and part-time students enrolled in undergraduate and graduate courses on-campus, off-campus, and via distance learning. The honor system website can be reached via the following URL: [www.k-state.edu/honor](http://www.k-state.edu/honor). A component vital to the Honor System is the inclusion of the Honor Pledge which applies to all assignments, examinations, or other course work undertaken by students. The Honor Pledge is implied, whether or not it is stated: "On my honor, as a student, I have neither given nor received unauthorized aid on this academic work." A grade of XF can result from a breach of academic honesty. The F indicates failure in the course; the X indicates the reason is an Honor Pledge violation.

**Accommodations Due to Disability**

Students with disabilities who need classroom accommodations, access to technology, or information about emergency building/campus evacuation processes should contact the Student Access Center and/or their instructor. Services are available to students with a wide range of disabilities including, but not limited to, physical disabilities, medical conditions, learning disabilities, attention deficit disorder, depression, and anxiety. If you are a student enrolled in campus/online courses through the Manhattan or Olathe campuses, contact the [Student Access Center](mailto:accesscenter@k-state.edu), 785-532-6441; for Salina campus, contact the [Academic and Career Advising Center](mailto:acac@k-state.edu), 785-826-2649.