Rutgers, the State University of New Jersey  
School of Public Affairs and Administration  
Public Budgeting Systems (20:834:542.01 & 20:831:542.02)

Time: 05:30 – 08:10pm (Wed): 20:834:542.01  
05:30 – 08:10pm (Thu): 20:834:542.02

Classroom:

Office:  
Office Hours:  
Instructor: Jongmin Shon  
E-mail: jmshon@rutgers.edu

NOTE: This syllabus is a draft and is subject to change.

Course Description
This course is designed to provide an overview of public budgeting, public finance, and public financial management. This course aims to provide MPA students with theoretical/practical knowledge about how the budgeting system works, and to familiarize students with the fundamental lessons and tools necessary to the system.

Course Objectives
1. Learn the fundamental concepts of government finance  
2. Understand budget process in government  
3. Obtain knowledge and comprehensions of various aspects of government revenues and expenditures  
4. Learn how to conduct analysis of financial policy issues and identify the effects

Prerequisites
No prerequisites for this course. Some familiarity with basic concepts in mathematics and algebra will be helpful for coverage of the analytic components of the material.
The Excel program, an essential tool in budget compilation and analysis, has become an almost universally required skill for budgeting systems.
Other materials will be shared in the mid of semester

Textbook
* This book is pretty expensive, so its previous editions (7th and/or 8th, ISBN: 0495007404 and/or 0495795828) are good for this class  
Useful Links
OECD Member Budget Materials:
http://www.oecd.org/general/listofoecdmembercountries-ratificationoftheconventionontheoecd.htm
Selected Statistics for United States: all levels of government, selected agencies
http://www.fedstats.gov/
Association for Budgeting and Financial Management
http://www.abfm.org/
National Association of State Budget Officers
www.nasbo.org/
American Association for Budget and Program Analysis
www.aabpa.org
Citizen’s Budget Commission
http://www.cbcny.org/
Government Finance Officer’s Association
http://www.gfoa.org/
Government Accountability Office
http://www.gao.gov/

Course Schedule
This is an approximate outline. Topics will be covered in this order, but dates of coverage may be
adjusted slightly in accord with the needs and interest of the class.

<table>
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<tr>
<th>Week</th>
<th>Date</th>
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| 1    | September 5| Introduction & Orientation  
Fundamental Principles of Public Finance                            |                                                  |
| 2    | September 12| Fundamentals of Budgets and Budgeting                               |                                                  |
| 3    | September 19| Budget Structures and Institutions; Budgetary Principles             |                                                  |
| 4    | September 26| Budget Methods and Practices                                         |                                                  |
| 5    | October 3  | Budget Classifications and Reform; Operating Budget                  | Might be cancelled by ABFM Conference            |
| 6    | October 10 | Capital Budgeting; Cost-Benefit Analysis                             |                                                  |
| 7    | October 17 | Tax Evaluation Systems                                               |                                                  |
| 8    | October 24 | Individual Income Tax                                                |                                                  |
| 9    | October 31 | Sales taxes, user fees and charges                                    |                                                  |
| 10   | November 7 | Property tax; Budgeting for Fiscal Stability                         |                                                  |
| 11   | November 14| Revenue and Expenditure Forecasting                                   |                                                  |
| 12   | November 21| Holiday                                                               |                                                  |
| 13   | November 28| Intergovernmental Fiscal Relation                                     |                                                  |
| 14   | December 5 | Debt Administration and Management                                    |                                                  |
| 15   | December 12| Wrap-up                                                              |                                                  |