

**GOV 634 PUBLIC BUDGETING & TAXATION POLICY  
SUMMER 2006  
Robertson School of Government  
Regent University**

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Personal Note From Professor to Learners:

It is my great pleasure and honor to serve as your instructor. I pledge to do my very best to provide you with a quality, Christian-centered educational experience. I am humbled by this great responsibility, and I ask for your prayers to discharge these duties with grace and skill.

Public Administration is a noble calling that is consistent with our Christian charge to serve rather than be served. The very origin of the term public administrator has its roots in Christian service to the community. Public administrators face many challenges from fiscal scarcity, a hostile public, corruption and inefficient and bureaucratized organizational structures that stifle innovation and creativity. The vast majority of public servants discharge their work duties with dedication and skill, but they are frequently limited by leadership and management deficiencies. This course will explore the foundations and current state of public administration in a context of improving management through Christian servant leadership principles.

I am looking forward to working with you, and I am excited that we are part of the unique ministry of Regent University and the Robertson School of Government. Let's get started and be that good and faithful servant!

Course Materials: Lee, R. D., Johnson, R. W., & Joyce, P. G. (2003). *Public Budgeting Systems, 7<sup>th</sup> Edition*. Jones & Bartlett Publishers. ISBN: 0-7637-3129-3.  
Wildavsky, A. B., Caiden, N. (2003). *The New Politics of the Budgetary Process*. Longman Publishing Group. ISBN: 0-321-15967-5.

Barbato, J. (2004). *How to Write Knockout Proposals*. Emerson & Church Publishers. ISBN: 1-889102-20-2.

**Holy Bible** (any version)

## Web readings assigned by instructor

**Objective:** To provide the student with a rigorous overview of budgeting theory and practice. This course is grounded upon a Christian world view and servant leadership principles modeled upon the teaching and life of the ultimate public servant, our Lord and Savior Jesus Christ. This will entail an examination of context, policy, theory, techniques, and practice. The Robertson School of Government embraces the integration of faith and learning as described below:

The Robertson School of Government seeks to restore our nation's Judeo-Christian heritage, to renew the traditional values of citizenship in the public affairs of the United States, and to promote these ideals in all the nations of the world. To that end, leadership and policy issues are rigorously analyzed from various academic perspectives in a broad, multidisciplinary endeavor, emphasizing the application of Judeo-Christian principles to theoretical and practical problems. The program is designed to produce principled graduates who are morally, spiritually, and intellectually well-grounded and who are also equipped with the practical and technological skills needed to meet today's challenges of leadership in government, policy-making, and politics.

**Overview:** Budgeting and financial management skills are an essential foundation for a well-trained public manager. Budgeting is the process of resource allocation, and no governmental function is more essential and central. The budgetary process reflects societal and political priorities and is the chief mechanism for shaping problem and policy identification and program implementation. Inadequate funding or mismanagement of funds exacerbates service delivery and management deficiencies. An astute public manager must be a sophisticated consumer of budget data and budget-related management research. A basic financial managerial competency is the ability to formulate and implement budgets, manage revenue and link budget information to organizational mission and performance assessment.

Organizations are a pervasive aspect of human experience. Cooperative human behavior has existed since creation, but the development of large-scale, interconnected bureaucratic organizations is a product of the modern era. As Christians, we must live and work in a secular world, and organizations shape our society for both good and ill. The goal of this course is to help develop the student's knowledge, skills and abilities in the areas of public budgeting. Much of the material in the course will be demanding, but understanding is stimulated by challenge. The great American philosopher Henry David Thoreau stated that the unexamined life is not worth living, and this course will critique the status quo from a biblical basis.

Managers and employees in all types of organizations are facing an era of profound change in organizational structure, processes, technology and management systems. There are a number of "mega-trends" that are at the root of these changes. They include:

1. Fiscal Scarcity, Downsizing

2. International Global Competition
3. Rapid Technological Change
4. Workforce Diversity
5. Loss of Public Confidence in Major Institutions
6. Search for Balance, Purpose and Meaning in Life
7. Moral Relativism

All of the above factors coalesce to make management more difficult and challenging. The ability to exercise leadership in an era of resource scarcity will be one of the most important competencies that administrators must master. This course will explore the strategies for successful organizational change and the development of the essential managerial competencies for the 21st century organization.

This course provides the student with an overview of the management process as applied to public organizations. The term "public" encompasses all organizations (public and nonprofit) that provide goods or services in the public interest. To understand the management process, the student must possess a solid understanding of the political, economic and social context of our governmental structure. In this course, the management process will be explored in terms of both theory and practice.

This course systematically emphasizes key competencies and values emphasized throughout the program. Students are immersed in organizations that are rapidly changing, and imbuing students with the analytical and problem solving tools to navigate the shifting organizational environment is a prime goal of the course. Students are immersed in a workplace that imposes increasing demands coupled with significant alterations in the family infrastructure. The end result is the scarcity of a very precious commodity, time. A major goal of the course is to begin the process of crafting tools that enable the student to work smarter. Unfortunately, there is no "cure" for what ails society in the short or long term given man's fallen nature and society's individual and corporate separation from Christ. As such, Christian workplace leaders become the light and salt that brings God's love into secular settings populated by workers desperately searching for answers in today's stress-filled workplace.

An important objective of the course is to provide the student with a framework for developing and applying the critical core values and competencies that are the basis of the MPA concentration. These competency and values-based goals and objectives are:

1. Cultivate an understanding of the relationship between democratic and constitutional principles and the public budgeting process.
2. Clearly articulate values and ethical principles that provide the foundation for servant leadership/management.
3. Cultivate an understanding of the importance of explicitly incorporating critical normative values into budgeting and financial management (democratic principles, diversity, serving the public interest).
4. Clearly articulate and apply ethical principles in the budgetary process.

5. Provide a solid foundation for understanding the importance of effective customer service by exposing the student to the development and administration of performance budgeting systems at the organizational, group and individual levels.
6. Develop enhanced oral and written communication skills in the context of group and individual exercises, case studies, and formal presentations.
7. Develop analytical skills to critique budgetary and financial management policies and practices. Gain expertise in designing surveys and conducting interviews to gather information on program performance.
8. The development of relevant information management skills (E-mail, Internet, statistical packages) to support management analysis.
9. Cultivate a basic understanding of the tools and techniques of policy analysis and program evaluation and its role in the budgetary process.

**Format:** Most onsite sessions will begin with a formal lecture to present the main ideas and concepts. Interspersed with the formal presentation will be several short group and/or individual exercises that will reinforce the readings and the lectures. After the break, there will be a shorter lecture followed by either a longer group exercise or class discussion.

As Christian adult learners, it is critical to manifest a respectful attitude toward the subject and to value the diversity of opinions reflected in your classmates. Learning is facilitated when there is an open sharing of ideas, a reasoned debate. I encourage all students to freely ask questions and to interject their opinions. Be a Barnabas to your fellow students. This does not mean that we unquestioningly accept statements by the professor or a fellow student, but it does require that we disagree respectfully. No single professor, student or "research expert" possesses a monopoly on the truth. True wisdom is founded upon a God fearing humility and Golden Rule behavior. We are striving for a reasoned debate of the subject areas based upon the evidence and the conclusions reached.

## **I. Student Expectations**

**A. Assignment Submission Format:** All assignments are to be submitted electronically, either through email or blackboard in Word. Use either the APA or Turabian format for citing references.

**B. Reading Assignments:** Your responsibility as a student is to come to class prepared, and this means completing the assigned readings before class. Intelligent discourse is best facilitated by students (and professors) that are familiar with the material! I realize that there is a considerable amount of reading, but the returns in terms of knowledge and understanding will exceed the costs (not to mention a better grade).

**C. Class Participation:** The degree of student input is critical to the success of any course. Learning is a process of two-way communication, and this requires your active participation. Instructors and students benefit when all class members are motivated and actively participate in the discussion.

**D. Attendance:** Class attendance is mandatory. Please contact me in advance if you cannot attend class. Two or more unexcused absences will result in the application of appropriate penalties including a reduction in course grade.

**E. Assignment Tardiness:** All assignments (exams, papers) must be turned in on time. Special dispensation is granted in exceptional circumstances involving sickness, injury, or an extenuating circumstance beyond your control. I reserve the right to reduce your grade by one letter for every day that an assignment is late.

### **F. Academic Honesty:**

The Regent University community of teachers and scholars affirms that the biblical principles of truth and honesty are absolutely essential. Indeed, the Bible contains numerous admonitions against false witness, dishonesty and cheating. Upholding the standard of academic integrity with its reliance on honesty is a responsibility of both faculty and students. Conduct that violates academic integrity includes:

1. Dishonesty. This is lack of integrity exhibited through lying, cheating, defrauding or deceiving. Examples of dishonesty include: copying from the examination paper of another, allowing one's own examination paper to be copied, reading without the instructor's consent a copy of the examination prior to the date it is given, giving or receiving unpermitted aid on a take-home examination, use of unauthorized aids, submitting the same work product in more than one course without the express permission of the instructor(s), or disclosing or accepting information if one takes a test at a different time than other students in the same course.

2. Plagiarism. This is stealing or using the ideas or writings of another as one's own. It involves failure to acknowledge material copied from others or failure to acknowledge one's indebtedness to another for the gist of important thoughts in a formal statement, written or oral. Charges of violating academic integrity shall be handled according to established student discipline procedures published in the Catalog and the Student Handbook. Charges of violating academic integrity shall be handled according to established student discipline procedures published in the Catalog and the Student Handbook

### **G. Incomplete Policy:**

A student desiring an incomplete must submit a request to the course instructor or Academic Dean prior to the end of the term. An incomplete grade will be given in a regular course only for legitimate deficiencies due to illness, emergencies or extraordinary reasons acceptable to the professor, including equipment breakdown or

shortages, and not because of neglect on the student's part. Incompletes require the final approval of the school dean, or his or her authorized representative. A regular grade will be given by the instructor if all requirements for the course are submitted by the end of the following academic term. The instructor will submit the new grade to the Registrar's office no later than two weeks after the beginning of the subsequent term. If all work is not submitted by the end of the term following the granting of the incomplete, a grade of FX (NP for pass/fail courses) will be posted automatically unless a Request for Extension of Incomplete has been approved and submitted to the Registrar's Office. The FX shall be counted as an F in the computation of the GPA. Any student desiring reinstatement to the course after an FX or NP has been posted must register for the course in a subsequent term and pay the full current tuition for the course.

#### **H. Withdrawal from Course:**

A grade of W or WF shall be given to a student who withdraws from a course after the authorized add/drop period up to the end of the semester registered. The designation WF shall be counted as an F in the computation of the GPA; the designation of W shall not be counted in the computation of the GPA. Any student who seeks to complete a course to which a W grade has been posted must register in a subsequent term and pay the full current tuition for the course.

### **II. Professor Expectations**

A. The educational process is a partnership between professor and student. As such, professors assume obligations to effectively discharge their duties. The list below is a sampling of performance standards that I strive to meet.

1. Present a well-structured and concise lecture that delineates the key learning points and objectives.
2. Stimulate class discussion by inviting students to participate (ask questions).
3. Treat students with respect and dignity. Encourage a variety of views and opinions on key issues (open-mindedness).
4. Present clear and specific feedback on all assignments. Explicitly describe areas that require revision while offering specific suggestions for improvement.
5. Grade exams in a timely manner. All exams and case studies returned within two weeks (target of one week). Return exercises within one week.
6. Return student phone calls within 24 hours (target of same day)

#### **B. Course Evaluations:**

Student course feedback forms offer students a means by which they can provide input in assessing and improving course design and teaching performance. Students assess their instructors in:

1. course competencies, content and instructional methodology;
2. faculty mentoring; and
3. biblical perspectives and advisement.

Each school shall design and administer student course feedback forms for each course taught as part of the unit's systematic evaluation of instructional performance. Individual instructors may use other instruments to gain additional information. The results of the course feedback surveys shall not be made public but will be available to the instructor, the dean, and those involved in personnel decisions.

1. Student course feedback forms should be collected by the dean's designee and delivered to the dean's office during or immediately following the last class of the semester in which the course is offered or after the last exam.
2. After grades have been submitted, the evaluations will be made available to the instructor.
3. The instructor will review the evaluations and provide a written response on how he or she intends to modify or improve the course based on the ratings received. The instructor will also have an opportunity to comment on the rating received. These comments shall be taken into account by the persons or groups charged with making or advising on personnel decisions.
4. The instructor will return the evaluations, a written response, and written plans for revising the course syllabus, if appropriate, to the dean.
5. The dean will retain the evaluation information for three years.
6. Summaries of the information from student course feedback forms may be used for accreditation and statistical purposes as long as the information does not reveal the identity of the individual faculty member.

(Academic Council, Approved January 1994)

**III. Requirements:** The key to success in any endeavor is determined by several factors portrayed in the following formula:

Success (f) = Ability + Effort + Time + Random Factors

Student grades are determined by a combination of factors:

1. Quality of work
2. Quantity of work
3. Timeliness of work

Class Requirements	Percentage of Grade
1. Midterm Exam(take home), 15-20 typed pages	25%
2. Final Exam (take home) 15-20 typed pages	30%
3. Five Dialogue Discussions	15%
4. Five Individual exercises	15%
5. Class Participation and Phone Meetings for DE students	10%
6. Newspaper Commentary	5%

### **RSG Grading Policy in RSG & Cross-Listed Courses**

The following grading scale will be used in all courses taught by RSG faculty and those

courses cross-listed with RSG regardless of which faculty teaches them. Other Regent schools may have different standards.

Grade	Quality Point	Meaning of Grade
A	4.00	Superior
A-	3.67	
B+	3.33	
B	3.00	Good
B-	2.67	
C+	2.33	Poor
C	2.00	
F	0.00	

Explanation of Symbols Additional symbols that may be used on any grade report are defined below:

W	Withdrew
P	Pass (Used for pass/fail courses only)
NP	No Pass (Used for pass/fail courses only)
I	Incomplete
IP	In Progress
AU	Audit (No Credit) (Used for audit courses only)
WF	Withdrew Failing
FX	Failure to make up an Incomplete

The instructor determines all grades. The basis for evaluation and grade calculation shall be published in the course syllabus available at the first formal class meeting. Formative grade assessment may utilize systems different than the required system for final grading, as long as the system allows for equitable conversion. The GPA is obtained by dividing the total number of quality points earned by the total number of credit hours attempted exclusive of P/NP, Audit and courses in which an Incomplete or In Progress is assigned. Grades of F, W, WF or Audit may not be used to meet minimum credit hour requirements. Professional development courses such as an internship or practicum will be graded on a P/NP basis.

#### **IV. Grading Criteria, Take-Home Examinations:**

Exam will consist of a series of applied budgeting exercises. The target length for the exam is 15 pages and the student will have three weeks to complete the assignment. The exam requires the integration of lectures, readings, exercises, dialogues, outside research and the student's personal experience. To receive full credit for a question, the student must provide the appropriate conceptual framework. A template will be provided later in the class.

#### **Grading Criteria, Dialog Discussions:**

On-campus and distance education students will complete five dialogue discussions. Each discussion will have a deadline with no late postings without instructor permission. Each dialogue discussion is evaluated based upon:

- Clarity, brevity, and timeliness of work.
- Critical thinking skills: the degree to which views are supported by sound reasoning and evidence.
- Frequency and quality of interaction with fellow students and the instructor
- Degree to which responses reflect cumulative knowledge generation

### **Grading Criteria: Individual Exercises**

Five exercises are assigned to facilitate the application of key skills and competencies. Each exercise entails conducting research and proposing a solution to a management problem using a specific management technique. Templates will be presented later in the course.

### **Grading Criteria: Class Participation**

Your degree of class participation will be assigned 10 percent of the final grade. For on campus

students, I require a good-faith attempt to contribute to class discussion and the group exercises. Given that the instructor lacks a “participation meter” that objectively records your qualitative and quantitative contributions; you need not feel compelled to participate in every topic discussed in class to receive credit. It simply requires that you interject your views and insights into the class discussion on a regular basis, remain attentive in class, and be an active contributor to group discussions and projects.

For distance education students, participation is based upon the extra dialogue discussions and periodic phone meetings to discuss the class and assess learning. Other factors include timeliness of assignments and demonstrated interaction.

### **Newspaper Commentaries**

Continuing education is both a duty and a necessity for all public administrators. Current news events provide rich source material for staying informed and forecasting trends that influence micro and macro policy and management work environments. Each week a set of articles will be assigned for your commentary.