Fiscal Administration

CATHOLIC UNIVERSITY OF KOREA

Course Syllabus

2014학년도 제2학기

Course Title	Korean	재무행정론			
	English	Fiscal Administration			
Course Number-Division	01951-01	Course Completion Requirement	제1전공선택	Time/Credits	3/3
Day / Time	화7~8(N103), 목7(N103)	Course Target Audience	행정학 전공 + 기타 전공 2학년, 3학년, 4학년	Prerequisite Courses	
Professor	Full Name	Office	Phone Number	E-MAIL	
	김관보	T702	02-2164-4452	kwanbo@catholic.ac.kr	
Web Site	http://www.catholic.ac.kr/~kwanbo/new/(수정중), cyber campus를 통한	English Class			

1.Course Outline

This course will explore the current theory, techniques, and practice of public budgeting for policy implementation, political decision-making, public planning and financial management. It will focus on understanding the theory and formats of government budgets. The main contents are 1) context of public sector budgets, 2) preparation of the budget proposal [budget cycles], 3) budget reform, 4) preparing capital budget/ cost and benefit analysis, 5) revenue/ funding central & local government, basic taxation principles. 6) public debt and financial management, 7) effectively communicating data, 8) role of governmental accounting

2. Objectives

This course has three primary goals:

1) to help students develop theory, techniques, and practice of public budgeting
2) to make government more accessibel by serving as a guide to government budgets- how to read them and how to interpret what they tell us about their respective government bodies by conducting team project
3) to help students diagnose, evaluate, and recommend the central and local government budgeting as future budget practitioners
4) To understand budget thory and practice in English

3. Teaching Method

Two-way communication method between instructor and students will be employed by only English language. Along with theoretical approach of public budgeting, budgeting practices will be executed by group project. So the gropu survey of the government budget formats will be required.
1) Professor's lecture on budget theory and formats (70%)
2) Presentation of required reading materials by group (5%)
3) Team presentation of group project before term paper submission(5%)
4) Exercises and review of each session (20)

4. Evaluation Method

Grading for the course will be determined by the quality of written assignments, group project, and class participation. It will be weighed as follows:
1) English team project and responses to quizzes 30%, 2) English midterm exam 20%, 3) English final exam 20%, 4) Korean Evaluation 10% (Extra Saturday lecture), 5) Class participation and attendance 10% (Total 100%)

5. Assignments

1) Quizzes based on textbook exercises and reading materials. (Individual and team projects)
2) Main Team Project : Presentation and submission of term paper (will be clearly explained in class)
3) Review and Preview of English Textbook and Korean materials of public budgeting
4) Copy and review of National Finace Act(국가재정법)

6. Experiment, Practical Exercise

7. Related Courses

8. Textbook

Book Title	Publisher	Author	Year	Textbook or not
The Basics of Public Budgeting and Financial Management	University Press of American	Charles Menifield	2009	교재
정부예산과 재무행정	다산출판사	하연섭	2010	부교재
새행정학: 11장 예산	대영문화사	이종수외	2007	부교재
The Public Administration Workbook: Part IV. Budgeting	Pearson and Longman	Dresang and Huddleston	2009	부교재
Fiscal Administration	Wadsworth Publishers	John Mikesell	2009	부교재
재정규율과 재정책임: 이론과 실제	대영문화사	김관보 외 9인	2012	참고도서
현대재무행정이론	대영문화사	김관보 외	2007	참고도서
Recommended Budget Practices	Government Finance Offices Association	National Advisory Council on State and Local Budgeting	1990	참고도서
Understanding Government Budgets: A Practical Guide	Routledge	R. Mark Musell	2009	참고도서

9. Detailed Weekly Activities

Week	Date	Lecture Content	Reference Material	Remarks
1	2014-09-01 ~ 2014-09-07	<Orientation> - Review of syllabus - Reading assignments - General Book and Class Guidelines, Suggestions and Pointers Ch. 1 The Context of Public Sector Budgets (1) - What is a public budget? (Concept of pubic budgeting) - Why do we study public budget? - How do we analyze public budget?	Main textbook =>[Menifield] Ch. 1 ---------- [Mikesell].ch.2, 5, 6 * 국문자료 및 기타 영문 자료는 참고도서 참조할 것.	ㅇ 한국의 "국가재정법"(구 예산회계법) 소개 ㅇ 국내 국가재정법 내용을 읽으면 본 학기 수업내용의 50%를 이해하게 됨. 공무원 시험 및 학기 평가 20%를 위해 국가재정법 내용 및 국문 재무행정(새행정학: 예산 부문) 부분을 예습 및 복습할 것. ㅇ Supplementary

Week	Date	Lecture Content	Reference Material	Remarks
				Saturday's Lecture every 3 weeks for Korean Review (3주에 한번 토요일 수업을 통해 공무원 수험 준비를 위해 한글로 복습)
2	2014-09-08 ~ 2014-09-14	Ch. 1 The Context of Public Sector Budgets (2) (Continued) *Budget Classification (Methods) and Reform (Budget Structure): Line Item Budget(LIB), Performance Budgeting System(PBS), Program and Planning Budgeting System(PPBS) and Zero-Based Budgeting System(ZBBS) ,	[Menifield] Ch.1 ---------- [Mikesell] Ch. 2, 5, 6 * National Finance Law(국가재정법)	
3	2014-09-15 ~ 2014-09-21	Ch.2 Preparation of the Budget Proposal (1) *Budget Cycles <Quiz #1: Chapter 1 Homework Exercise > Due on Week 4	[Menifield] ch. 2. ---------- [Mikesell] Ch. 2	Saturday Lecture #1 (한국어 복습 강의) [이종수 외] 새 행정학 제10장 1. 예산 이해의 기초: 국가재정과 재무행정의 의의, 예산의 개념과 성격, 예산의 원칙, 예산관련 법(국가재정법 등) 2. 예상의 종류와 분류 방법
4	2014-09-22 ~ 2014-09-28	Ch.2 Preparation of the Budget Proposal (2) (continued) * Budget Games <Team Project Topic Due> <Quiz #2: Chapter 2 Homework Exercise > Due on Week 5	[Menifield] Ch.2	
5	2014-09-29 ~ 2014-10-05	Ch.3 Personnal Services and Operating Budgets	[Menifield] Ch. 3	
6	2014-10-06 ~ 2014-10-12	Ch. 4 Preparing a Captital Budget and a Capital Improvement Plan (1)	[Menifield] Ch.4 ----------	Saturday Lecture for Korean Review

Week	Date	Lecture Content	Reference Material	Remarks
		*Captital Spending Budgets *B/C Analysis <Quiz #3: Chapter 3 Homework Exercise > Due on Week 6 <Discussion of Team Project>	----- [Mikesell] Ch.5 and Ch.6	(한국어 복습 토요일 강의) [이종수 외] 새 행정학 제10장 3. 예산결정이론 4. 예산과정: 편성, 심의, 집행, 결산, 예산과정과 회계의 연계
7	2014-10-13 ~ 2014-10-19	Ch. 4 Preparing a Captital Budget and a Capital Improvement Plan (2) (continued) *Captital Spending Budgets *B/C Analysis <Quiz #4: Chapter 4 Homework Exercise > Due on Week 9 * Review of the Team Project	[Menifield] Ch. 4 ---------- [Mikesell] Ch.6	
8	2014-10-20 ~ 2014-10-26	<Mid-term Exam>		
9	2014-10-27 ~ 2014-11-02	Ch.5 Revenue/Funding Central and Local Government Budgets (1) <Discussion for Team Project>	[Menifiled] Ch.5 ---------- [Mikesell] Ch.7	
10	2014-11-03 ~ 2014-11-09	Ch.5 Revenue/Funding Central and Local Government Budgets (2) (continued) * Review of Team Project <Quiz #5: Chapter 5 Homework Exercise > Due on Week 11	[Menifield] Ch.5 [Mikesell] Ch.7	Saturday Lecture for Korean Review (한국어 복습 토요일 강의) [이종수외] 새 행정학 제10장 5. 예산 및 회계제도의 개혁 6. 재정혁신과 시민참여
11	2014-11-10 ~ 2014-11-16	Ch.6 Budgeting Techniques and Analytic Models	[Menifield] Ch. 6 ----------	

Week	Date	Lecture Content	Reference Material	Remarks
		<Discussion for Team Project>	[Mikesell]	
12	2014-11-17 ~ 2014-11-23	Ch. 7 Public Debt and Financial Management (1) <Quiz #6: Chapter 6 Homework Exercise > Due on Week 13 * Cost-Benefit Analysis(supplementary)	[Menifield] Ch. 7 ---------- [Mikesell]	
13	2014-11-24 ~ 2014-11-30	Ch. 7 Public Debt and Financial Management (2) (continued) <Quiz #7: Chapter 7 Homework Exercise > Due on Week 14 *Taxation (Tax Principle): Criteria for Evaluating Revenue options (Supplementary) * Review of Team Project	[Menifield] Ch. 7 (5) ---------- [Mikesell] Ch.7	Saturday Lecture for Korean Review (한국어 복습 토요일 강의) <공무원 시험 및 예산이론 종합>
14	2014-12-01 ~ 2014-12-07	Ch.8 Effectively Communicating Data * Summary of Public Budgeting and Financial Management * Team Project Review	[Menifield] Ch. 8 ----------	
15	2014-12-08 ~ 2014-12-14	<Team Presentation : Mini-conference> [on Saturday or Sunday if not possibele in the regular class]		
16	2014-12-15 ~ 2014-12-21	<Final Exam>		