

PUAD 662: NATIONAL BUDGETING

DRAFT

**GEORGE MASON UNIVERSITY
FALL 2025
SCHAR SCHOOL OF PUBLIC POLICY AND GOVERNMENT**

Wednesday 4:30 - 7: 10 PM, tbd

3 CREDITS

INSTRUCTOR

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office hours by appointment

Course Objectives

This course will introduce students to the broad concepts of the federal budget process with an emphasis on two areas of - budgeting and public expenditure, and revenue analysis and management. At the conclusion of the course, students should:

- have a "generalist's" familiarity with each of these two key areas of governmental finance;
- become familiar with a wide variety of analytical techniques appropriate for the analysis of revenue, spending and debt issuance; and
- have a greater capacity to analyze federal budget and tax issues carefully and critically.

Learning Outcomes

At the conclusion of the course students should be able to:

- identify important actors in the budget process;
- describe in detail the federal budget process;
- identify the primary issues involved in preparing and executing federal budgets; and
- be able to research issues concerning the budget process and policy.

Required Text

Lee, Robert D., Ronald Johnson, and Philip Joyce, Public Budgeting Systems, 10th Edition (Jones and Bartlett Publishers, 2021). In addition, several readings will be

assigned. The assigned readings should all be available online.

Grading

Grades will be based on the following:

Final exam (take home)	70%
Class participation	30% (in several sessions there are class questions you should be prepared to discuss)

In lieu of the final, you can write a research paper on a topic relevant to the class. Details will be given in class.

Academic Standards

Academic Standards exist to promote authentic scholarship, support the institution's goal of maintaining high standards of academic excellence, and encourage continued ethical behavior of faculty and students to cultivate an educational community which values integrity and produces graduates who carry this commitment forward into professional practice.

As members of the George Mason University community, we are committed to fostering an environment of trust, respect, and scholarly excellence. Our academic standards are the foundation of this commitment, guiding our behavior and interactions within this academic community. The practices for implementing these standards adapt to modern practices, disciplinary contexts, and technological advancements. Our standards are embodied in our courses, policies, and scholarship, and are upheld in the following principles:

- **Honesty:** Providing accurate information in all academic endeavors, including communications, assignments, and examinations.
- **Acknowledgement:** Giving proper credit for all contributions to one's work. This involves the use of accurate citations and references for any ideas, words, or materials created by others in the style appropriate to the discipline. It also includes acknowledging shared authorship in group projects, coauthored pieces, and project reports.
- **Uniqueness of Work:** Ensuring that all submitted work is the result of one's own effort and is original, including free from self-plagiarism. This principle extends to written assignments, code, presentations, exams, and all other forms of academic work.

Violations of these standards—including but not limited to plagiarism, fabrication, and cheating—are taken seriously and will be addressed in accordance with university policies. [The process for reporting, investigating, and adjudicating violations is outlined in the university's procedures here](#). Consequences of violations may include academic sanctions, disciplinary actions, and other measures necessary to uphold the integrity of our academic community.

The principles outlined in these academic standards reflect our collective commitment to upholding the highest standards of honesty, acknowledgement, and uniqueness of work. By adhering to these principles, we ensure the continued excellence and integrity of George Mason University's academic community.

Student responsibility:

Students are responsible for understanding how these general expectations regarding academic standards apply to each course, assignment, or exam they participate in; students should ask their instructor for clarification on any aspect that is not clear to them.

Accommodations for Students with Disabilities

Disability Services at George Mason University is committed to upholding the letter and spirit of the laws that ensure equal treatment of people with disabilities. Under the administration of University Life, Disability Services implements and coordinates reasonable accommodations and disability-related services that afford equal access to university programs and activities. Students can begin the registration process with Disability Services at any time during their enrollment at George Mason University. If you are seeking accommodations, please visit the [Disability Services website](#) for detailed information about the Disability Services registration process. Disability Services is located in Student Union Building I (SUB I), Suite 2500. Email: ods@gmu.edu. Phone: (703) 993-2474.

Student responsibility:

Students are responsible for registering with Disability Services and communicating about their approved accommodations with their instructor in advance of any relevant class meeting, assignment, or exam.

FERPA and Use of GMU Email Addresses for Course Communication

The Family Educational Rights and Privacy Act (FERPA) governs the disclosure of education records for eligible students and is an essential aspect of any course.

Students must use their GMU email account to receive important University information, including communications related to this class. Instructors will not respond to messages sent from or send messages regarding course content to a non-GMU email address.

Student responsibility:

Students are responsible for checking their GMU email regularly for course-related information, and/or ensuring that GMU email messages are forwarded to an account they do check.

Title IX Resources and Required Reporting

As a part of George Mason University's commitment to providing a safe and non-discriminatory learning, living, and working environment for all members of the

University community, the University does not discriminate on the basis of sex or gender in any of its education or employment programs and activities.

Accordingly, **all non-confidential employees, including your faculty member, have a legal requirement to report to the Title IX Coordinator, all relevant details obtained directly or indirectly about any incident of Prohibited Conduct** (such as sexual harassment, sexual assault, gender-based stalking, dating/domestic violence). Upon notifying the Title IX Coordinator of possible Prohibited Conduct, the Title IX Coordinator will assess the report and determine if outreach is required. If outreach is required, the individual the report is about (the “Complainant”) will receive a communication, likely in the form of an email, offering that person the option to meet with a representative of the Title IX office.

For more information about non-confidential employees, resources, and Prohibited Conduct, please see University Policy 1202: [Sexual and Gender-Based Misconduct and Other Forms of Interpersonal Violence](#). Questions regarding Title IX can be directed to the Title IX Coordinator via email to TitleIX@gmu.edu, by phone at 703-993-8730, or in person on the Fairfax campus in Aquia 373.

Student opportunity:

If you prefer to speak to someone confidentially, please contact one of Mason’s confidential employees in [Student Support & Advocacy \(SSAC\)](#), Counseling and [Psychological Services \(CAPS\)](#), [Student Health Services \(SHS\)](#), and/or the [Office of the University Ombudsperson](#).