

# Reformulating and Refocusing a Fiscal Administration Curriculum

Michael T. Peddle  
Kurt Thurmaier  
*Northern Illinois University*

## ABSTRACT

Public administration programs are familiar and comfortable with the self-study and analysis that comes with the National Association of Schools of Public Affairs and Administration (NASPAA) accreditation process. NASPAA's curriculum standards historically have focused on core competencies for all Master of Public Administration (MPA) students. There is a noticeable lack of guidance regarding what competencies are desirable for various specializations. No guidelines are available to benchmark the curriculum for the public budgeting and financial management specialization. This essay explicitly addresses the differences in the core skill sets necessary for public managers in general versus those necessary for managers who will be finance specialists, and offers a methodology to reformulate and refocus their fiscal administration core and specialty curricula.

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Public administration programs are familiar and comfortable with the self-study and analysis that comes with the NASPAA accreditation process and produces much useful information that can be used for continual quality improvement. Over the years, the public administration program at Northern Illinois University has made many changes in its program in response to new technologies, an increasingly global economy and environment, and pedagogical innovations among other things. Some changes have been motivated by observations or findings made during the accreditation process. Other changes have occurred as a result of feedback from alumni and employers as to skill sets, aptitudes, and approaches needed in the workplace but not prominent in the MPA curriculum.

NASPAA's curriculum standards historically have focused on core competencies for all MPA students. The accreditation guidelines explicitly state that there need not be, and probably should not be, a single course to meet each curriculum competency. The paramount concern is that MPA students achieve these competencies

from their overall engagement with the totality of an MPA curriculum. The new NASPAA accreditation standards reinforce this principle.

But what about curriculum decisions for specializations within an MPA degree? While all MPA students are expected to gain core competencies, what skills and competencies are appropriate for a specialized curriculum? There is a noticeable lack of guidance regarding what competencies are desirable for various specializations. Only two specializations—local government management and nonprofit management—have curricular guidelines developed in national-level conversations by programs with these specializations.

Northern Illinois University has been able to use the local government guidelines as benchmarks for its local government management specialization curriculum. No such guidelines are available to benchmark the curriculum for its public budgeting and financial management specialization. Indeed, among the top 15 ranked programs in public budgeting and financial management, there is a notable range of curricular approaches.

Northern Illinois University faced the issue of an appropriate curriculum in its budgeting and financial management curriculum due to the convergence of several events:

- Hiring of several new faculty with expertise and experience in budgeting and finance
- Return of a senior budgeting/finance faculty member to full-time status in public administration after more than 15 years on joint appointment with an applied research unit
- Addition of several budgeting and finance professionals to the MPA advisory board
- Appointment of a new director who made curriculum improvement a priority

The key issue that rose to the surface in a series of informal discussions among this new constellation of actors was a desire to identify those competencies that all managers should have in public budgeting and financial management as well as the specialized knowledge necessary for those seeking a career in “public finance.”

While several recent articles provide valuable insights into assessing an MPA curriculum, assessing curricular outcomes, and the content of public financial management curricula (see, e.g., Durant, 1997; Fitzpatrick & Miller-Stevens, 2009; Moody & Marlowe, 2009; Newcomer & Allen, 2008; and Peters, 2009), none of these contributions explicitly addresses the differences in the core skill sets necessary for public managers in general versus those necessary for managers who will be finance specialists. Moody and Marlowe (2009) do a very good job of explaining topical coverage in public financial management curricula and note

differences in the coverage between programs that have a finance specialization and those that do not. However, Moody and Marlowe do not differentiate between the topical coverage in core and specialization courses, and they note specifically that they do not provide an explanation for differences in topical coverage between programs with and without a finance specialization. Our paper helps to fill this gap in the literature.

This essay describes the process and outcomes of the comprehensive reassessment of the Northern Illinois University curriculum. The essay first describes the budgeting and financial management coursework in place before the curriculum exercise, and then discusses the methodology used to conduct the reassessment. An important piece of the reassessment was a survey of practitioners and employers regarding key budgeting and finance competencies and skills. The middle section of the essay discusses the survey results and the programmatic response. The essay concludes with suggestions for how other MPA programs can use this methodology to reformulate and refocus their fiscal administration core and specialty curricula, and a suggestion for a broader national-level discussion of specialization competencies.

#### IN THE BEGINNING

Before the curricular reformulation, Northern Illinois University had one core course in public budgeting and financial management and offered a fiscal administration specialization within its MPA program. The specialization included an additional required intermediate course in public sector revenue management and a required course in accounting for government and nonprofit organizations that was numbered and administered as a public administration course but taught by an accountancy department faculty member. An elective advanced course in the politics of public budgeting was also offered. While aimed at PhD students, the advanced course also enrolled MPA students.

As part of the ongoing feedback loop in the MPA program, each student meets twice a year for academic advising, students complete an annual survey, and graduating students complete exit surveys and interviews. In addition, the program coordinator makes regular visits to internship sites, the faculty meet two or three times each year with a board of advisers, and they regularly consult with alumni regarding faculty searches and the program's strategic plan. Faculty also maintain ongoing and active contact with alumni and other professionals through consulting, active membership in professional associations, and attendance at continuing professional education seminars. Ongoing questions of interest in discussions with the students and alumni include

- What MPA coursework is particularly relevant in the workplace?
- What coursework has fallen behind administrative practices?
- What relevant skill sets do our MPAs lack when they enter the profession?

- What relevant skill sets do our MPAs possess that give them an advantage as they enter the profession?
- What skill sets are most relevant for public administration generalists, and which skill sets should be the focus of specialized education and training?

The final question in this list proved to be especially important in our curricular reformulation.

The program's ongoing feedback loop—refreshed with new actors in the advisory board, new faculty, and new students—indicated it was time for a comprehensive reexamination of the fiscal administration curriculum. For example, we heard from several of our constituencies that our MPA graduates were notably weak in understanding financial accounting, a topic not covered in the core curriculum and minimally covered in the fiscal administration specialization. In addition, the turnover in the public budgeting and finance faculty provided new scrutiny of the content of the core budgeting course. The catalog description of the course was quite broad:

Examination of the techniques of the public budgetary process and related financial management techniques

Each instructor, whether full time or adjunct, was free to interpret the course description and choose which components would be included and emphasized. Course content varied markedly depending on who taught the course.

As the faculty examined the syllabi of the existing public budgeting and financial management courses, it seemed that in many cases courses had been arranged based on how a standard textbook presented the field over 15 weeks rather than on some a priori, independent judgment about course content that was followed by a search for texts to deliver those key topics in the most effective fashion. With course content and structure more ad hoc and inconsistent than one would recommend for a strong academic program, the key question still remained: what ought Northern Illinois University MPA students learn about public budgeting, public finance, and financial management? Furthermore, what distinctions should be made between the knowledge areas and skill competencies appropriate for students who will be general managers (e.g., city or county managers) and those who aspire to leadership roles in the area of finance and budgeting (e.g., finance directors or senior budget and finance analysts)?

NASPAA's *Curriculum Standards for MPA Programs* have historically not provided specific guidance on what should be required topics in public budgeting and financial management courses. The standards rely on general statements such as the "common curricular components shall enhance the student's values, knowledge, and skills to act ethically and effectively [i]n the management of

public service organizations, the components of which include...budgeting and financial processes” (NASPAA, 2005, p. 9). The standards also refer to the need for the MPA curriculum to provide students with an understanding of the public policy and organizational environment, including economic and social institutions and processes. (See the Appendix for more extensive excerpts from the NASPAA curriculum standards in place at the time of our curricular reform. While the standards were updated in 2009, review of the new standards indicates that our substantive conclusions and observations remain accurate; thus, we have chosen to retain reference to the standards that were contemporaneous with the reform process).

The accounting and finance section of the 1992 report of the ICMA/NASPAA Task Force on Local Government Management Education (LGME; see Appendix) provides more detailed guidance in this regard. For example, the LGME stated:

The local government administrator needs to go far beyond budgeting. Familiarity with accounting and financial reporting, the assessment of financial conditions, knowledge of creative financing techniques, capital financing methods, and cash management are essential. Because they are involved in revenue as well as expenditure policy development, local administrators must understand basic principles of public finance and tax policy. (NASPAA, 1992)

This standard for the training of general local government managers was not being fully met by the existing MPA curriculum. The existing core curriculum provided little or no training in revenue policy and analysis, financial accounting, or public finance and tax policy. Moreover, there were no similar guidelines for competences in the actual public budgeting and financial management specializations. Thus, the gauntlet had been laid down. Beginning with the framework of the general and specialized NASPAA standards (including LGME), and drawing in the alumni and advisory board resources available to us, we were challenged to identify a set of specific skills and knowledge areas that could be presented as discrete topics in one or more courses in the MPA program.

Lacking a reference to nationally developed standards or guidelines, and lacking resources for our own national survey, the faculty adhered to the principle that competencies should be identified in collaboration with our employer stakeholders, largely by surveying them to develop a framework for the budgeting and financial management coursework in the MPA. The survey was not intended to produce a structured template that would result in a single syllabus for each course, regardless of instructor. Rather, the goal was a list of competencies to be developed in each course, and individual instructors would choose the texts, articles, cases, and assignments to challenge their students.

## METHODOLOGY

To begin the process, the budget and finance faculty developed a list of specific skills and knowledge areas that they thought should be provided as part of the budgeting and finance curriculum in the Northern Illinois University MPA program. Faculty developing this list have held faculty positions at nine different institutions, had studied at 10 different institutions, represented over 40 years of practitioner experience at all levels of government and in nongovernmental organizations (NGOs), and held degrees or professional certification in six different academic disciplines. The list was then vetted with key practitioner advisors and other affiliated faculty and then converted into a survey format for our alumni and advisory board to ascertain the degree to which they agreed that the selected competencies should be included in the MPA curriculum. The content decisions of the survey included these elements:

- Alignment of curriculum with NASPAA standards
- Alignment of curriculum with program mission
- Ranking of curricular components to ensure the most important could be included in the curriculum
- Assessment of current curricular content
- Assessment of content not currently in the curriculum
- Assessment of appropriate placement in the core vs. specialization curriculum
- Alignment of curriculum with employer expectations
- Alignment of curriculum with admissions expectations and standards

Recognizing the limited time most of our targeted respondents were likely to have to complete any survey, much time and attention was spent in designing the survey<sup>1</sup> to elicit the greatest amount of useful information while minimally taxing the respondent. Several decisions helped fulfill these intentions:

- The survey was sent and returned electronically.
- The survey used simple rating scales, but an open-ended comment section was provided to allow respondents to provide additional information and explanations.
- The survey was formatted in Excel to make its use easier for both the respondents and the faculty analysts.

Respondents were asked to react to the list of competencies by rating the importance of teaching each competency to (a) all future public and nonprofit managers; and (b) to future finance directors:

On a 0 to 4 scale, with 0 being “not at all important” and 4 being “essential”:  
How important is it that this competency be taught to all future public/  
non-profit managers or, alternatively, to future finance directors?

The response rate of our nonrandom sample of 11 respondents was 100%. These respondents included senior managers in local government (including four current city managers, two of whom had also served as finance directors for much of their career, and two current finance directors), one director of a large nonprofit agency; one large-city fire chief; the research manager of a large public finance professional association; and one public administration professor from another university. They also spanned multiple generations of public administrators.

## RESULTS

Analysis of the survey results was straightforward. We analyzed rankings for the skills and competencies on both a median and mean basis to identify any pertinent dispersion issues. The median and mean distributions were very close, and we adopted the median analysis as our basis, given the ordinal nature of the data. As seen in Table 1, skills and competencies were first ranked based on the utility to all managers, and then ranked on utility to finance specialists. Of the 40 ranked competencies, only 14 received a median score of 4.0 (essential) for all future managers, and one received a median score of 3.5. On the other hand, 30 competencies, including most but not all of the previous 14 competencies, received a median score of 4 (essential) for future finance specialists. Two of the competencies received a median score of 3.5 for future finance specialists (fund-raising strategies and equity effects). The good news was that many of the essential budgeting competencies were already incorporated into the existing required core budgeting course.

On the other hand, public revenue competencies ranked highly by the survey had not been systematically included in this core course. For example, the treatment of types of taxes and sources of revenues in the core budgeting course syllabi depended on who was teaching the course, and sometimes received little more than a mention. Basic accounting competencies received a high rating for both general managers and finance specialists. Fund accounting and reading financial statements received high marks for both groups. Yet a semester-length fund accounting course received a low ranking for general managers but an “essential” ranking for finance specialists. Results such as these demonstrated the importance of developing the curriculum with these two distinctive audiences in mind.

The next step was to map the competencies into logical course-based groupings, a mapping that is consistent with the backward-mapping strategy utilized by Durant (1997). The faculty committee quickly discerned that it was not possible to reasonably include all of the competencies rated highly for all managers into a

Table 1.  
*BOA Survey Results: Budgeting and Financial Management Competencies*

| <i>On a 0 to 4 scale, with 0 being “not at all important” and 4 being “essential”:</i> | <b>Managers</b> | <b>Specialists</b> |
|--|-----------------|--------------------|
| Best Practice in Budgeting (GFOA framework)  | 4.0             | 4.0                |
| Budget as communications device  | 4.0             | 4.0                |
| Budget as financial plan   | 4.0             | 4.0                |
| Budget as operations guide   | 4.0             | 4.0                |
| Budget as policy document  | 4.0             | 4.0                |
| Capital budgeting: process, format, and management                                     | 4.0             | 4.0                |
| Criteria for evaluating revenue and expenditure policy/programs                        | 4.0             | 4.0                |
| Debt   | 4.0             | 4.0                |
| Economic development financing tools: TIF, abatements, IRBs                            | 4.0             | 4.0                |
| Types of taxes: property, income, sales  | 4.0             | 4.0                |
| Board-manager financial relationships (fiduciary roles and responsibilities of each)   | 4.0             | 3.0                |
| Contract management: options, bargaining strategies, enforcement                       | 4.0             | 3.0                |
| Nexus between policy, politics, and budgeting  | 4.0             | 3.0                |
| Politics of budgeting (incl. board and administrative relations)                       | 4.0             | 3.0                |
| Dillon’s Rule  | 3.5             | 2.0                |
| Ability to read financial statements (incl. CAFR and monthly reports)                  | 3.0             | 4.0                |
| Consumption versus investment (operating vs. capital budgets)                          | 3.0             | 4.0                |
| Debt management  | 3.0             | 4.0                |
| Fees and charges   | 3.0             | 4.0                |
| Financial planning   | 3.0             | 4.0                |
| Fund accounting (basic structure, rationale) vs. private sector accounting             | 3.0             | 4.0                |

Table 1.  
*Continued*

| <i>On a 0 to 4 scale, with 0 being “not at all important” and 4 being “essential”:</i> | <b>Managers</b> | <b>Specialists</b> |
|--|-----------------|--------------------|
| General approaches to budgeting (performance, program, target, incremental)            | <b>3.0</b>      | <b>4.0</b>         |
| Investment options   | <b>3.0</b>      | <b>4.0</b>         |
| Penalties and fines  | <b>3.0</b>      | <b>4.0</b>         |
| Procurement  | <b>3.0</b>      | <b>4.0</b>         |
| Sources of revenues (wealth, income, and consumption)                                  | <b>3.0</b>      | <b>4.0</b>         |
| Information systems/Enterprise systems   | <b>3.0</b>      | <b>3.0</b>         |
| Risk management  | <b>3.0</b>      | <b>3.0</b>         |
| Fiscal federalism/Intergovernmental fiscal relations                                   | <b>3.0</b>      | 2.0                |
| Fund-raising strategies  | 2.5             | 3.5                |
| Auditing   | 2.0             | <b>4.0</b>         |
| Cash flow theory   | 2.0             | <b>4.0</b>         |
| Cash management (intro)  | 2.0             | <b>4.0</b>         |
| Cash management planning   | 2.0             | <b>4.0</b>         |
| Cash management/Inventory management   | 2.0             | <b>4.0</b>         |
| Fund accounting: semester course, in depth   | 2.0             | <b>4.0</b>         |
| Pensions   | 2.0             | <b>4.0</b>         |
| Revenue forecasting: techniques, process options                                       | 2.0             | <b>4.0</b>         |
| Strategies to ensure assets and protect employee benefits                              | 2.0             | <b>4.0</b>         |
| Equity effects (horizontal/vertical), incidence, benefits principle                    | 2.0             | 3.5                |
| Market failure/government failure (including public goods and externalities)           | 2.0             | <b>3.0</b>         |

single core course. However, if a new course were to be required for all general managers, it would need to have enough substance to justify its inclusion in the MPA core. We followed the general principle of mapping competencies ranked 3.0 or higher into one of two core courses, one with a budgeting orientation and another with a public finance orientation.

Table 2 depicts how the competencies were assigned across the existing Public Budgeting course, a new Revenue Analysis & Financial Management course to encompass public finance competencies, and a revised Intermediate Financial Management course to provide advanced training in the skills and competencies ranked highly for future finance specialists. The stand-alone course in Fund Accounting already in place for the fiscal administration concentration was retained since it received a high ranking for future finance specialists (see Table 2).

A Public Finance Seminar was added to the curriculum along with these other changes, paralleling the Politics of Public Budgeting seminar. These latter two courses are designed to attract doctoral students in public administration and usually would contain a mixture of doctoral students and advanced MPA students. These courses are designed to meet the advanced theoretical challenges for the doctoral students without being “out of reach” of the advanced MPA students. Rather than a hands-on skills course (such as the core budgeting course), the advanced budgeting course, for example, gives MPA students a broader “30,000-foot view” of budgeting and financial management systems, with models and paradigms that are more specific to budgeting and financial management careers.

There were two interesting exceptions to the general principle that we would assign competencies of 3.0 or higher only to one of the core courses. As seen in Table 2, discussions of market failure and equity effects were ranked as essential and important only to future finance specialists, not to general managers. Despite their relatively low ranking for all managers, they were included in one or both of the required core course syllabi. The MPA faculty felt strongly that the discussion of equity effects (horizontal and vertical equity, incidence, benefits principle) bears on critical ethical questions as general managers design policies and guide discussions of elected officials about which revenue sources should be used to pay for various public services. Who pays the tax in the end (incidence) is not just a technical public finance issue, but fundamentally bears on issues of public policy fairness, and we want all of our MPA students to have a good understanding of the effects of choosing different revenue sources. The discussion of market failure and government failure (including public goods and externalities) also relates to issues of the role of government, which services it should provide, and who should pay for them. The market failure paradigm is so important, in the view of the faculty, that it was included in the syllabi of both core courses and two of the courses in the concentration.

The decision to override the general methodology of relying on practitioner rankings was not seen as doing particular violence to practitioner preferences,

Table 2.  
Mapping Competencies to Course Syllabi

| Competency   | Mgrs | Spec | Public Budgeting | Revenue Analysis & Financial Mgt | Fund Accounting | Politics of Public Budgeting | Intermed Financial Mgt | Public Finance Seminar |
|--|------|------|------------------|----------------------------------|-----------------|------------------------------|------------------------|------------------------|
| Best Practice in Budgeting (GFOA framework)  | 4.0  | 4.0  | X                |                                  |                 |                              |                        |                        |
| Budget as communications device  | 4.0  | 4.0  | X                |                                  |                 |                              |                        |                        |
| Budget as financial plan   | 4.0  | 4.0  | X                |                                  |                 |                              |                        |                        |
| Budget as operations guide   | 4.0  | 4.0  | X                |                                  |                 |                              |                        |                        |
| Budget as policy document  | 4.0  | 4.0  | X                |                                  |                 |                              |                        |                        |
| Capital budgeting: process, format, and management                                   | 4.0  | 4.0  | X                |                                  |                 |                              |                        |                        |
| Criteria for evaluating revenue and expenditure policy/programs                      | 4.0  | 4.0  | X                |                                  |                 | X                            |                        |                        |
| Debt   | 4.0  | 4.0  |                  | X                                |                 | X                            |                        | X                      |
| Economic development financing tools: TIF, abatements, IRBs                          | 4.0  | 4.0  |                  | X                                |                 |                              |                        |                        |
| Types of taxes: property, income, sales  | 4.0  | 4.0  | X                | X                                |                 |                              |                        |                        |
| Board-manager financial relationships (fiduciary roles and responsibilities of each) | 4.0  | 3.0  | X                |                                  |                 |                              |                        |                        |
| Contract management: options, bargaining strategies, enforcement                     | 4.0  | 3.0  |                  | X                                |                 |                              |                        |                        |
| Nexus between policy, politics, and budgeting  | 4.0  | 3.0  | X                |                                  |                 |                              |                        |                        |
| Politics of budgeting (incl. board and administrative relations)                     | 4.0  | 3.0  | X                |                                  |                 | X                            |                        |                        |
| Dillon's Rule  | 3.5  | 2.0  |                  | X                                |                 |                              |                        |                        |
| Ability to read financial statements (incl. CAFR and monthly reports)                | 3.0  | 4.0  | X                |                                  | X               |                              |                        |                        |
| Consumption versus investment (operating vs. capital budgets)                        | 3.0  | 4.0  | X                |                                  |                 | X                            |                        | X                      |
| Risk management  | 3.0  | 3.0  | X                |                                  |                 |                              | X                      |                        |
| Fiscal federalism/Intergovernmental fiscal relations                                 | 3.0  | 2.0  | X                |                                  |                 | X                            |                        |                        |
| Fund accounting (basic structure, rationale) vs. private sector accounting           | 3.0  | 4.0  | X                |                                  | X               |                              |                        |                        |
| General approaches to budgeting (performance, program, target, incremental)          | 3.0  | 4.0  | X                |                                  |                 |                              |                        |                        |

Table 2.  
*Continued*

| Competency   | Mgrs | Spec | Public Budgeting | Revenue Analysis & Financial Mgt | Fund Accounting | Politics of Public Budgeting | Intermed Financial Mgt | Public Finance Seminar |
|--|------|------|------------------|----------------------------------|-----------------|------------------------------|------------------------|------------------------|
| Debt management  | 3.0  | 4.0  |                  |                                  |                 |                              | X                      |                        |
| Fees and charges   | 3.0  | 4.0  |                  | X                                |                 |                              |                        |                        |
| Financial planning   | 3.0  | 4.0  |                  | X                                |                 |                              |                        |                        |
| Investment options   | 3.0  | 4.0  |                  | X                                |                 |                              |                        |                        |
| Penalties and fines  | 3.0  | 4.0  |                  | X                                |                 |                              |                        |                        |
| Procurement  | 3.0  | 4.0  |                  | X                                |                 |                              |                        |                        |
| Sources of revenues (wealth, income, and consumption)                        | 3.0  | 4.0  |                  | X                                |                 |                              | X                      | X                      |
| Information systems/Enterprise systems                                       | 3.0  | 3.0  |                  | X                                |                 |                              |                        |                        |
| Fund-raising strategies  | 2.5  | 3.5  |                  |                                  |                 |                              | X                      | X                      |
| Auditing   | 2.0  | 4.0  |                  |                                  |                 |                              | X                      |                        |
| Cash flow theory   | 2.0  | 4.0  |                  |                                  |                 |                              | X                      |                        |
| Cash management (intro)  | 2.0  | 4.0  |                  |                                  |                 |                              | X                      |                        |
| Cash management planning   | 2.0  | 4.0  |                  |                                  |                 |                              | X                      |                        |
| Cash management/Inventory management   | 2.0  | 4.0  |                  |                                  |                 |                              | X                      |                        |
| Fund accounting: semester course, in depth                                   | 2.0  | 4.0  |                  |                                  | X               |                              |                        |                        |
| Pensions   | 2.0  | 4.0  |                  |                                  |                 |                              | X                      |                        |
| Revenue forecasting: techniques, process options                             | 2.0  | 4.0  |                  |                                  |                 |                              | X                      |                        |
| Strategies to ensure assets and protect employee benefits                    | 2.0  | 4.0  |                  |                                  |                 |                              | X                      |                        |
| Equity effects: horizontal/vertical, incidence, benefits principle           | 2.0  | 3.5  |                  | X                                |                 |                              |                        | X                      |
| Market failure/government failure (including public goods and externalities) | 2.0  | 3.0  | X                | X                                |                 | X                            |                        | X                      |

since it included a few more competencies into the generalist curriculum than the practitioners had indicated. A more egregious exception to the methodology would have been excluding a highly ranked competency from the curriculum.

Aside from the equity effects and market failure paradigm discussions, the main treatment of competencies falling below 3.0 for general managers was allocating them to specialized courses in the fiscal administration concentration—as long as they had a score of 3.0 or higher in the rankings for future finance specialists. As seen in Table 2, most of them were placed in the intermediate financial management course. Some specialized topics also are designated for introductory treatment in one of the core courses, so general managers at least recognized the concept in workplace discussions. Once the mapping had occurred, the content of the existing courses needed to be reexamined also to identify gaps in the curriculum and the need to reallocate material across courses. This is the forward-mapping suggested in Durant (1997) as a means of filling competency gaps that have been identified in one's curriculum.

After the faculty had agreed on the allocation of competencies across courses, the committee proposed the new scheme with two new courses for MPA faculty approval:

**PSPA 611: Public Revenue Analysis and Financial Management:**

Investigation of theories and politics of taxation, features and impacts of alternative revenue generation methods, and financial management topics including procurement and procurement systems, enterprise resource planning systems, and contract management.

**PSPA 653: Intermediate Public and Nonprofit Financial Management:**

Covers advanced topics in financial management essential for public managers seeking specialized knowledge in public budgeting and financial management. Topics typically include: debt management, risk management policy, revenue policy, fundraising strategies, auditing, cash and investment management and policies, and revenue forecasting.

The critical discussion for the faculty centered on the opportunity cost of including another course in the MPA core. Affirming that we did not want to increase the graduation requirements by another 3 hours, the only alternative was to reduce the number of electives included in the various concentrations from 15 hours to 12 hours. The decision to increase the core requirements with the new revenue course and to reduce the available electives was unanimous. It was based on a consensus that the employer and alumni stakeholders were providing critical information about what was needed to be a successful local government manager, regardless of specialization.

Subsequent to this curriculum review and revision, the program has also evaluated the local government management concentration and is revising and modernizing the current human services concentration into a nonprofit management curriculum. In both cases, we have used similar employer and alumni feedback

systems to help faculty build the most appropriate framework for each concentration and to differentiate core knowledge for general managers and for specialists. The nonprofit concentration is also benefiting from the guidelines previously developed at the national level for that specialization.

#### LESSONS FOR OTHER PROGRAMS

There are several important lessons for other programs that are revising curricula. First, a faculty-driven approach to curriculum revision that begins with a list of topics in a set of textbooks, or in the syllabi of the faculty when they were students, does not challenge the assumptions that produced those texts and syllabi in the past. While they still may have relevance, without input from the program's employers and alumni, one cannot be sure. An outcome-driven approach using feedback from employers and alumni provides a valuable link to the results desired by the MPA degree program: to produce new managers who are readily employable and are effective public managers. Such valuable feedback is essential to success and should not be ignored, but rather embraced. The underlying orientation of the public administration program, to enhance theory-based professional practice of local government management, is served by a continuous dialogue with the employers and alumni stakeholders. They have a keen interest in a program that prepares students to be effective employees in their organizations. In addition, practitioner feedback provides an essential link in operationalizing the general (and somewhat vague) NASPAA standards (both new and old versions) into a tractable and effective curricular model that provides well-grounded training for both general managers and specialists.

Second, the survey of competencies provides a framework for crafting the courses. It does not provide a blueprint. An agreement to work within the framework of competencies-based courses does not require rigid adherence to a single syllabus for each course, a blueprint that each instructor must follow. Instead, it provides a checklist of competencies that need to be integrated into each course each time it is offered, regardless of the instructor. Different texts, readings, cases, and other assignments can accomplish the same task of helping students obtain competencies. *The key point is that students will gain the same competencies in the specified courses, regardless of the instructor.*

Third, the revision of the fiscal administration concentration is not finished. It is now important to plan evaluations of the curriculum in a few years to see whether students are obtaining the competencies they need to be effective managers and effective fiscal administrators. Both PSPA 611 and PSPA 653 (and the revised core budgeting class, PSPA 610) are now being offered. Evaluating the effects of these curricular innovations involves a different survey and a future paper reporting the results.

Finally, it is important to remember the differing core competencies that might be appropriate for specialists as opposed to general managers. The core

and specialty curricula should reflect these differences. This curricular exercise prompts us to urge NASPAA and its members to develop guidelines for MPA/MPP specializations besides nonprofit management and local government management. While we are happy at present with the results of our admittedly “local” process, we no doubt would benefit from curricular guidelines for public budgeting and financial management courses developed with a national dialogue. We are ready to begin those conversations.

#### FOOTNOTE

1 The survey instrument is available from the authors upon request.

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Michael Peddle is associate professor of Public Administration and associate dean of the College of Liberal Arts and Sciences at Northern Illinois University. An economist and accountant by training, his current research focuses on the fiduciary responsibilities of elected government officials and financial innovations in times of fiscal stress. He has served as a consultant to state and local governments and NGOs on financial, economic development, and growth management issues and has served as an expert witness in numerous proceedings. His book *Does Government Need to Be Involved in Primary and Secondary Education?* (Garland, 2001) introduced the concept of market role assessment, a technique for objectively analyzing the appropriate role for government in a particular market.

Kurt Thurmaier is professor and director of the Division of Public Administration at Northern Illinois University. His research interests include state and local public budgeting and finance, intergovernmental relations, comparative public management, and financing e-government. His career includes four years in the Wisconsin State Budget Office as a budget and management analyst, a Fulbright Scholarship in Krakow, Poland, and consultant work on U.S. city-county consolidation efforts. In addition to numerous articles, his books include *Policy and Politics in State Budgeting and Case Studies of City-County Consolidations: Reshaping the Local Government Landscape*, *City-County Consolidation: Promises Made, Promises Kept?* and *Networked Governance: The Challenges of Intergovernmental Management*.

APPENDIX

*Excerpts from Various NASPAA Curriculum Standards for MPA Programs\**

GENERAL STANDARDS

4.0 Curriculum

4.1 Purpose of Curriculum. The purpose of the curriculum shall be to prepare students for professional leadership in public service.

4.2 Curriculum Components and General Competencies. The common and additional curriculum components shall develop in students general competencies that are consistent with the program mission. The curriculum components are designed to produce professionals capable of intelligent, creative analysis and communication, and action in public service.

4.21 Common Curriculum Components. The common curriculum components shall enhance the student's values, knowledge, and skills to act ethically and effectively:

In the Management of Public Service Organizations, the components of which include:

- Human resources
- Budgeting and financial processes
- Information management, technology applications, and policy.

In the Application of Quantitative and Qualitative Techniques of Analysis, the components of which include:

- Policy and program formulation, implementation and evaluation
- Decision-making and problem-solving

With an Understanding of the Public Policy and Organizational Environment, the components of which include:

- Political and legal institutions and processes
- Economic and social institutions and processes
- Organization and management concepts and behavior

Diversity Across the Curriculum. Program activities must prepare students to work in and contribute to diverse workplaces and communities. Consequently, courses, curriculum materials, and other program activities should expose students to differences relating to social identity categories such as race, ethnicity, gender, class, nationality, religion, sexual orientation, disability, age, and veterans status.

\* in effect for 2006–2008

These area requirements do not prescribe specific courses. Neither do they imply that equal time should be spent on each area or that courses must all be offered by the public affairs, public policy or public administration programs. Nor should they be interpreted in a manner that might impede the development of special strengths in each program.

4.22 Additional Curriculum Components. Each program shall clearly define its objectives for additional work and the rationale for the objectives, and shall explain how the curriculum is designed to achieve those objectives. The statement of objectives shall include any program specializations or concentrations and the main categories of students to be served (e.g., pre-service, in-service, full-time, part-time).

If a program advertises its ability to provide preparation for a specialization or concentration in its catalog, bulletin, brochures, and/or posters, evidence shall be given that key courses in the specialization or concentration are offered on a regular basis by qualified faculty. Specialization or concentration courses may be offered by units other than the public affairs or administration program. The specialization and concentration courses shall not be substitutes for the common curriculum components.

## **LOCAL GOVERNMENT MANAGEMENT EDUCATION ICMA/NASPAA Task Force on Local Government Management Education, 1992 Curriculum**

...A curriculum designed to prepare persons for professional careers in local government management should be built upon the standards established by NASPAA for master's programs in public administration. The core curriculum requirements in the NASPAA standards cover the knowledge and skills needed by any professional public manager.

To serve simultaneously as the core of a local government management curriculum, however, the courses in the curriculum prescribed by the NASPAA standards should integrate local government concepts, issues, and examples so that local government management students are familiar with what is generic as well as distinct about the context and administration of local governments. Courses that draw only, or even largely, upon knowledge and examples drawn from the federal or state experience are not sufficient. The local government environment is unique. No other legislative system, for example, is so dependent upon part-time, functionally non-partisan, elected officials. Instruction in local government management must make such distinctions.

The model presented here offers a more intensive local government alternative to the standard model of a generic core coupled with advanced components leading to a specialty. As such, it suggests tailoring the core curriculum to meet the needs

of professional local government administrators. Consequently, the following discussion of substantive knowledge and management skills is designed to augment NASPAA's statement of the common curricular components.

Finally, this model can also serve as a guide to developing the content of courses in local government to serve the needs of persons educated in other professional programs who wish to benefit from exposure to knowledge regarding the policy-making and administrative operations of American local government.

### **Substantive Knowledge**

The content of the curriculum in local government management should be predicated upon the recognition that the local government manager is an important change agent who needs to be attentive to problems in the community, should be in the vanguard of efforts to seek change to solve those problems, and always acts with full awareness of the public administrator's role as integral to democratic political processes.

Elements that should be added to, or emphasized in, the NASPAA curriculum standards for purposes of educating professional local government administrators include:

5. Administrative Ethics—Ethical problems are not unique to local government, but the local government leader operates in unusually close proximity to constituents and, as a result, is subject to special political and ethical pressures. Local government administrators need to know how to apply the ethical values emphasized in the NASPAA curriculum; they should be fully aware of the ICMA Code of Ethics and its application. In addition they need to know where and when they will face ethical problems as well as how to deal with ethical dilemmas. Most importantly, they must know how to be the vigilant conscience of their administrative staff and elected officials, and set an appropriate example to bring ethical principles into both public policy considerations and the daily operations of local government. Finally, local administrators need to have a sense of how to apply ethics (e.g. when to bend and when not to bend) in the ongoing practice of administration.
7. Intergovernmental Relations—The focus for the local government administrator needs to be on interlocal, interregional, local-state, and local-national government relations. Administrators should fully understand the need for effective interactions with the non-profit and private sectors and the issues surrounding the involvement of private organizations in public decision making and the private provision of public services. Traditional orientations of the federal system comprised of federal-to-state-to-local processes should be supplemented with more contemporary orientations that focus upon the local government as the primary provider of public services, often in accordance with federal and state regulations and with limited or no outside financial assistance.
9. Planning—Broad familiarity with planning, not only land use planning but also financial planning, personnel planning, strategic planning and long-range planning for service delivery functions, is necessary for local management to meet the needs of the 1990s and beyond.

11. Urban Economics—Administrators need to understand the economic system and the economic dimensions of land use and development, housing, poverty, employment, transportation, and environmental protection. Increasingly, the local administrator needs to grasp the place of the community in the national and international economy.

14. Accounting and Finance—The local government administrator needs to go far beyond budgeting. Familiarity with accounting and financial reporting, the assessment of financial conditions, knowledge of creative financing techniques, capital financing methods, and cash management are essential. Because they are involved in revenue as well as expenditure policy development, local administrators must understand basic principles of public finance and tax policy.

### **Management Skills**

Local government administrators require all of the management skills described in the NASPAA standards. They must be able to analyze and communicate information, data, and ideas in terms meaningful to citizens and elected officials who may lack professional skills, and/or related educational background. In addition, they should have educational preparation in the following:

5. Long-Range Financial Planning—Unceasing growth of local government responsibilities, coupled with continuing public resistance to increased fiscal support for the public sector, makes it imperative that local government managers engage in careful, informed, and accurate projections of future revenues and expenditure needs; be familiar with a wide range of new and different sources of potential program funding; and engage in cash management, capital budgeting, and revenue forecasting strategies designed to optimize their jurisdiction's long-term fiscal health and stability. Toward this end, their educational experiences must give them extensive familiarity not only with public sector budgeting but also with the full range of finance administration tools, and make them cognizant of the need for and methods of long-term financial planning.

8. Acquisition of Resources—Today, local government administrators need to be especially adept at securing external funding and support from organizations and foundations as well as funds from state and federal governments.