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Ending Corruption and Improving Accountability: A Survey of Public Finance Teaching in Mexico

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ABSTRACT

Are public policy programs in Mexico ensuring students receive the correct public finance and budgeting training to cut corruption, corporatism, clientelism, and other plaguing patronage elements? Are these programs also teaching public financial management to ensure accountability, results, and responsiveness for our future government officials? Are we creating more integrative and ethical public financial managers with the appropriate knowledge of public financial systems? In order to address these questions, this study compiled general and curricular information of 68 masters's programs in public administration across the 32 states in Mexico, covering a total of 1,138 courses. To conduct the analysis, this article identifies five complementary lenses for evaluating and teaching public finance and budgeting. The authors argue that, although nearly all Masters in Public Policy and Public Administration programs in Mexico teach public finance, there is a wide variation in the lenses, tools, and techniques used across these programs. Furthermore, the scope of this curricular component is not sufficient to face the challenges of the country and its regions, nor to address the diverse social needs, local contexts, and government institutions, and labor market for public employees.

KEYWORDS

Public finance and budgeting; teaching public administration; corruption; corporatism; transparency; higher education curriculum

Introduction

It seems that public financial management and budgeting are less often studied in Mexico than more politically salient topics such as corruption, transparency, and accountability (Bliss & DeShazo, 2009; Cejudo & Ríos, 2009; Morales Canales, 2014; Peeters et al., 2018). But how can we create more ethical financial managers without teaching basic skills for the trade? In general, there are five approaches to studying public finance and budgeting: 1. through an economist approach (understanding when government need to intervene into the economy); 2. through an administrative law and procedures lens (which evaluates legal procedures, for example, to access credit and finances); 3. public administration method (which analyzes different budget systems in order to make them more effective and efficient); 4. through a political science perspective (understood as an applied political economy by evaluating interest groups and how these participants benefit and lose access to institutions); and finally through a 5. finance technique (for example, by studying the costs and benefits of how to design tax incidences). Based on these five approaches, how can we create more integrative and ethical public financial

managers with the appropriate knowledge of public financial systems through these types of teaching lens?

The goal of this research is to better understand how public financial management and budgeting are studied in Mexico. The questions stimulating this particular study are: Which lenses are used to teach public financial management? What topics and methodological approaches are used? Will these approaches help create more ethical public administrators overall? The article is divided into four parts. First, it presents a contextual background on the Mexican public administration. Second, a framework is presented on how to evaluate public financial management to ensure the appropriate set of core competencies is taught. This section revises some pieces in the literature of what types of articles are published on these topics within Mexico and Latin America in order to frame our discussion. Next, the study analyzes the content and teaching methods of 68 schools of public policy and administration to test how public budgeting is typically taught in Mexico. Finally, the article offers measures to improve the quality of public sector education to improve the ethics of public budgeting and financial managers in the discussion and conclusion section.

Materials

While schools of public policy are relatively new in Mexico, and more broadly in Latin America, traditions of studying public administration are not that new. The academy of Public Administration in Mexico has also struggled in defining its scientific identity as in any country and region in the world (Aguilar Villanueva, 2006, 2007; Guerrero, 1989; Roth Deubel, 2009; Pardo, 1991; Sánchez González, 2001, 2009). Today, the fundamental debate of the discipline of public administration in Mexico is comparable to the challenges facing this discipline in other places. In particular, the variations that exist between public budgeting and finances, public finances and public financial management.

Sánchez González (2009) conducted a complete historical review of the discipline in Mexico by identifying five critical periods: 1. viceroyalty period, 2. independence period (1820–1857), 3. reform period (1858–1876), 4. Porfirist period (1877–1910), 5. post-revolution period (1911–1939), contemporary period (1940–1979), and 6. modern period (1980–2007). The viceroyalty period describes the study of the administrative implications of the provisions, orders, and instructions issued by the King of Spain to the vast group of representatives of the Spanish Crown in Mexico, such as viceroys, judges, counts, marquesses, generals, among other members of the court in the colony. The independent period accounts for the study of the role of public administration as an agent of continuity in a period of conflict and administrative adjustments between centralization and decentralization of the new nation. The reformist period extends the study of public administration as the body that is responsible for enacting the new constitution and laws into actions of the government. The Porfirist period (1877–1910) covered the study of public administration as an administrative body in the expansion of tasks and responsibilities, which was highly technocratic in design. The post-revolution and contemporary periods

focused on the study of public administration as a mediator in a context of continuous rebellions of remaining leaders and non-conformed generals. In the post-revolutionary period, for example, there was a need for a stronger state that preserved the new constitutional order which guaranteed rights based after the conflict of the Mexican revolution (1910–1920). Administrative studies at this time were focused on the diagnosis, evaluations, and analysis of how to construct a government that created the order of the state apparatus. The contemporary (1940–1979) and modern periods (1980–2007) embrace a diverse set of studies involving different disciplinary traditions and values. For example, political scientists study federalism and economists the role of the state in the economy.

Table 1 summarizes the historical perspective of the study of public administration along the stages of development of public finance and budgeting as a field of study. This historical tour implies different emphases from primary arts and techniques like public notary, accounting, tax collection, military, and policing to other formal mother-disciplines such as law, management, sociology, history, economics, among others. The origin of the discipline of public administration in Mexico follows similar debates as in other countries, but with different historical paths. Despite the historical origins in Mexico, one of the common characteristics in defining the identity of the field with the component of public financial management and budgeting.

Since its origins, the study of public finance as part of public administration has been a critical component in theory, practice, research, and teaching. Perhaps public finance has not been approached from the lenses, tools, and techniques we have today, but always as a central share of the discipline of public administration.

Methods

Although there is some debate about what should be taught in public budgeting and financial management

Table 1. Historical perspective of the study of public finance and budget.

Period	Study of public finance and budget
Viceroyalty	The role of public administration as notary of the Crown, manuals or instructions of the activities of customs, tax collection, application of tariffs, financing public works, and reporting the state of the crown's assets
Independence	Managing public finances through manuals, guidelines, lessons, notes and codes, principles and advices for administrating the organization of public finance, ethical considerations, and discussion of the role of public employees in managing public resources.
Reform	First conceptions of public service and public career, fiscal law and regulations, treaties of public administration and accounting, administrative law, more manuals and guidelines.
Porfirist	More detailed manuals, lessons, guidelines, and other materials for teaching and training in public administration. In particular, manuals for economic management and fiscal accounting. Administrative law continued to advance in techniques and knowledge.
Post revolution	Emerging topics such as ethical administration, auditing, organization or re-organization, and more manuals, lessons and guidelines. The first school of public administration (<i>Escuela Superior de Administración Pública</i> , 1922).
Contemporary	The role of public executives, the first studies of public administration as a discipline, the function of administration, public administration and development, administrative reforms, managing human resources, budgeting techniques, first diagnosis and evaluations of public policies. The first public institution dedicated to teaching and research in public administration (<i>Instituto de Administración Pública</i> , now <i>Instituto Nacional de Administración Pública-INAP</i> , 1952).
Modern	New public management, governance, public service, public policy, public finance, budgeting for results, financial management, accounting, transparency, accountability, open government, the role of technology in public finance, budget and accounting.

Source: Own elaboration based on Sánchez González (2009).

curriculum globally (Moody & Marlowe 2009; Peddle & Thurmaier, 2011; Purtell & Fossett, 2010), there is also some agreement in the literature that students must learn core competencies of fiscal policy such as tax policy, redistribution of resources, funding formulas, budgeting tools, and targeting vs. universal programs (Norman-Major, 2011). Each of these actions will impact ethics, social equity, and accountability in different ways. If we understand that individual actors (and not institutions) engage in immoral or corrupt acts, it is clear that schools of public policy and administration must teach the basic concepts of public financial management techniques to understand when their individual actions may affect greater public wellbeing. This inherently will help to create strong public institutions but also it will provide more institutional capacity which is often bemoaned by economics much lacking, especially at the subnational level of developing economies. Outlined here are the five possible lenses for evaluating and teaching public finances: 1. economics; 2. administrative law; 3. political science; 4. public administration; and finally 5, finance. These five approaches will be used to understand how public financial management and budgeting are taught in Mexico (Bahl 2003).

Economics approach

In a broad interpretation, the term public finance (or public economics)¹ refers to the study of the role of the government in the economy (Gruber, 2016). Typically, the aim is to provide an understanding and a framework for thinking about four questions:

- Q1. When should the government intervene in the economy?
- Q2. How might the government intervene?
- Q3. What is the effect of those interventions on economic outcomes?
- Q4. Why do governments choose to intervene in the way that they do?

The study of public finance is about economic analysis, not about an institutional description of the public sector (Gruber, 2016; Hindriks & Myles, 2013; Rosen & Gayer, 2014; Stiglitz & Rosengard, 2016). Therefore, the topics covered in most courses in public economics are based on economic theory and its application, and less so on management and administration of public resources.

A typical course starts with the welfare economics analysis, describing the conditions under which competitive markets lead to socially desirable outcomes (Leach, 2004). Particular emphasis is given to the

assumptions on which this analysis is based since, from an economics perspective, the core of public finance is to analyze how the government should intervene if these assumptions are not satisfied (Hindriks & Myles, 2013; Myles, 1995). Therefore, the core analysis is presented as to how governments should intervene to make the appropriate policy response. This is modern-day public policy analysis in its approach.

Administrative law and procedures

The legal perspective using administrative law and procedures is more country-specific and often presented as a normative study in its place of a positivists analysis of public finance and budgeting. For example, the latter more modern approach tests how to prevent regulatory capture from special interest groups (Carpenter & Moss, 2014; Decker, 2014). Typical designs of courses in public policy which use an administrative law perspective see how the public sector operates (Stiglitz & Rosengard, 2016) and applies laws with the regulation of the economy (Cooter & Ulen, 2016; Larrañaga, 2009). These differences seemingly small, in reality, creates a very narrow field using a more normative approach to analyzing problems.

For example, in Mexico, the administrative law perspective uses existing legislation on how intergovernmental relations and fiscal transfers work, for example, and evaluates how fiscal rules are created and managed at what levels of government, and how and why local governments can take out what types of public debt. Clearly, those rules, which are made to be broken, are not analyzed as types and ways in which they may not meet standards. Rather, the rule or the norm is made and it becomes a medium fest to comprehend how and why the public service seems so utterly corrupt in practice (Smith et al. 2019).

Political science

We understand the study of the “political sciences lens” as an applied political economy whose roots back to the first textbook by Alt and Chrystal (1983) which uses an inter-disciplinary positivists approach to study how politics interferes with good sound reason of economics. In most graduate study curriculum, the field blends three different theoretical approaches: the theory of macroeconomic policy; public choice and rational choice (Persson & Tabellini, 2000). The field began by comparing international macroeconomic indicators such as growth, tax rates, subsidies, and the optimal size of government. Policy rules create contrasting systems, and therefore in order to understand the

outcomes, rational expectations of how private enterprise would intervene with government decision makings were of particular importance in early studies. Game theory approaches, time constraints, and intertemporal assumptions were the focus of later studies, often taking the superficial understanding of political institutions and political conflict.

Further additions to the economic policymaking of the time were the theory of public choice originated by Buchanan and Tullock (1962) and Olson (1965) which focused on public finance, trade policy, and regulatory policy. Finding a resolve to the agency problem of government and its citizens, public choice group preferences and emphasizes competition for public services by consumers. This enables analysts to understand interest groups, lobbying and the pervasiveness of rent-seeking activities. Less frequent in these studies were formal models of game-theoretical approaches, which created some conflict in the field to the stronger theoretical and microeconomic foundational approach methods.

Finally, a third approach, rational choice was driven by formal analysis in political science. Fathered by such work as Riker (1962) who based voting and school choice on Arrow's (1951) impossibility theory which allowed many research to disavow group preferences for those of individual decisions. Thus, allowing a frame to better understand alternative political systems changed how politician was elected, how agenda-setting and powers occurred and the legislative process structured would create varying outcomes. This in addition to North's (1991) understanding of institutions as elements for how governing happens creates our basic understanding of how political economy works.

Public administration

Public administration, and its sub-field of public management, has had a long trajectory of tensions between the reformist movements in government and scientific management of administration studies. There is no difference in the practice of understanding and studying public budgeting. The latter focuses on the specifics of how to run a budget from a technical perspective, but this goes hand in and hand with the various reforms created and with whom the budget is managed and under whose authority. This creates the transparency and accountability as such needed in the Mexican context.

Reformist movements in the United States, for example, focused from studies of the municipal management (Addams, 1898) to the Brownlow committed creating authority of the office of the projected to manage the budget, to Willoughby (1918) evaluating how the budget

would be analyzed and approved with the legislative branches agreement. Starting from the Hoover commission (1947–1949) analysis at the federal level further evolved the powers of the budget into the author of the president by the creation of what today is considered the Office of Management Budget, which was created in 1970.

Furthermore, analysis of the budget from the 1960s and beyond focused on the planning, programming budget system (PPBS) evaluating the V.O. Key's (1940) classic question of which bases should it be cited to allocation X dollars to activity A instead of B. This led to Wildavsky's (1964) work who used Lindloobm's theory of incrementalism to define types of budget and how they were parallels to policy decisions. Thus, the field of policy analysis was born more formally with Dror (1967) stating the field is unique to analyze such techniques and responsibilities. Public management was born as a sub-field to the study particularisms of scientific management through positivists analysis of contracting out, privatization, decentralization, and the like.

Based on public management authors (Bahl, 2003; Mikesell, 2003; Raphaelson, 2004;), the field of public financial management and budgeting is an applied analysis of how to, plan, executive and manage public funds. In the United States, the Government Finance Officers Association (GFOA) defines public budgeting and financial management as being the process of designing, implementing, and evaluating those policies and practices that deal with the raising, storage, and use of public money. The GFOA listed the elements of public budgeting and financial management as budgeting, accounting, treasury, and cash management, fiscal policy, intergovernmental fiscal relationship, and pension fund management (Purtell & Fossett, 2010).

Studies of how the contemporary administrative state was created and reformed exist in Mexico from Aguilar Villanueva (1995) who translated traditional public administration work into Spanish to colonial analysis of Mexico. Merino helped further translate Shafritz and Hyde (2011) classic work for the various schools of public administration in Mexico and Latin American audiences. These and other efforts account for the large contribution of public administration texts which describe the role, tasks, and activities of modern public administrators, in particular, to manage public resources (Bardach, 2013; Weimer & Vining, 2015). Yet applied analysis of how to run the budget is generally excluded from the common curriculum of public policy courses in Mexico.

Finance

More advanced public policy schools in the United States adopt and teach these basic concepts of public

financial management and budgeting including the notions, such as budgeting, accounting, auditing, treasury, and cash management are fundamental in order to ensure that students understand how public monies should be used and allocated to ensure the best results for a community (Greene, 2012).

The budgeting process, for example, is the result of financial guidelines for public administrators to follow in delivering local public services. It is the plan for financing the government. In its simplest form, a budget consists of a comprehensive listing of anticipated revenue and proposed expenditures for each function of government for a future 12-month period or fiscal year. Ideally, the budget process represents a comprehensive and coherent allocation of limited resources among potential users. As such, it represents the heart of financial management. Accounting is the process of keeping financial records in order to provide the information needed for management, accountability, and the status of financial condition. It is important to public officials for three significant reasons. Auditing is an appraisal of financial activity. It examines the adequacy of internal control, verifies and safeguards assets, checks on the reliability of the accounting and reporting system, ascertains compliance with established policies and procedures, and appraises the performance of activities and work programs. Audits may be performed internally on an ongoing basis to keep a check on process and performance. It may also be performed by an independent public accountant, to give an outside opinion about the operations and condition of unit (Newcomer 1994). Treasury and cash management involve the handling and control of cash and securities. It usually included tax administration; receipt, deposit, and disbursement of cash; supervision of depositories; cash flow projection; short- and long-term investment of idle funds; and short-term borrowing to bridge gaps in the cash flow cycle.

Yet, instead of a budgeting approach outlined above, most public finance courses in graduate programs in Mexico cover economic theory such as the optimal taxation theory. The standard theories in economics provide some insights about the reasons why the implementation of a tax system can create distortions in an economy, leading to welfare losses in aggregate (Auerbach, 1985). This tax system can include consumption taxes, income taxes, corporate taxes, etc. However, all governments worldwide, at all different levels, need to collect resources to finance their programs and policies. In this context, the aim of the optimal taxation theory is to provide an analytical framework to study the different mechanisms that a government can implement to collect resources through taxes,

minimizing the distortions created in the economy. Recent studies on optimal taxation have focused on economic development (Besley & Persson, 2013), labor income taxation (Piketty & Saez, 2013), and international tax competition (Keen & Konrad, 2013).

In summary, for the graduate programs in Mexico, most (if not all) public finance courses consider these four topics: welfare economics; public goods; externalities; and optimal taxation theory (Gruber, 2016; Hindriks & Myles, 2013; Leach, 2004; Rosen & Gayer, 2014; Stiglitz & Rosengard, 2016). There are other important topics that are usually considered in public finance courses, to a lower extent though (Amieva-Huerta, 2014). Among these topics, we can regularly find inequality and redistribution; social insurance and social security; social choice theory; mechanism design and contract theory.

As in the five main lenses listed above: 1. economics; 2. administrative law; 3. political science; 4. public administration; and finally 5. finance, the analysis is primarily based on economic theory, law and political actors, and its application. As a result, the field of public financial management and budgeting today combines, not only this micro-economics tradition, taking general equilibrium approach to economic and its micro-foundations, but the field aggregates political behavior and combined decision-making into how well-specified political institutions work but then applies it to the public budget. Therefore, it is assumed that most Masters in Public Policy or Administrative Science degrees in Mexico devolve classical theories of economics and public finances rendering few if any classes using the more applied field of public financial management approach in the understanding of public finance and budgeting systems as a whole.

Results

The present study compiled general and curricular information of 68 masters's programs in public administration from their respective official websites across the 32 states in Mexico. The information on subjects collected reached the total amount of 1,138 course titles which were coded using a set of keywords arranged into five competency groups (see Table 1): 1. economics, 2. law, 3. political science, 4. public administration, and 5. finance. General characteristics of the curriculum and courses and practices were captured. However, detailed information at the level of faculty, infrastructure or detailed concepts, contents, and pedagogies at the level of course work and syllabus was not collected.

Mexico is a country with a complex geographic distribution across different regions (see Figure 1).

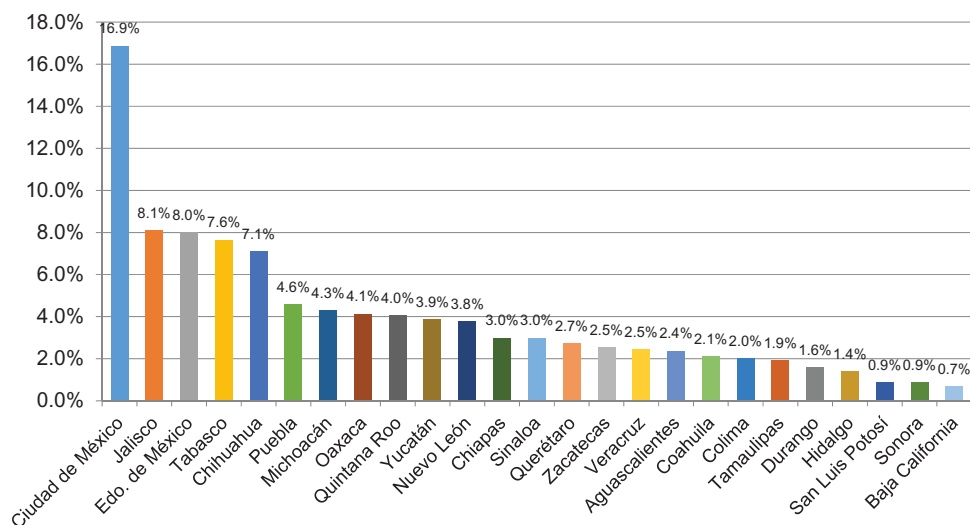


Figure 1. Distribution of programs by state.

Source: Authors' own elaboration.

However, the distribution of programs of public administration across states is characterized by a high concentration in principal metropolitan and urban areas around the country. The Center region offers more than a third of the total programs of public administration in the country. The Center region includes the Ciudad de México (16.9%) and the largest urban areas surrounding the Ciudad de Mexico but belonging to the state Estado de Mexico (8.0%). The North region offers a total of 23.9% and the Pacific region embraces 21.5% of all programs in the country. Therefore, the Center, North, and Pacific regions offer most programs of public administration in the country, while the South and Gulf regions are the less representatives in the sample (Table 2).

The distribution of programs according to the hosting department suggests that only a quarter of all programs of public administration are located in its own department of public administration and public affairs (26.5%) (see Figure 2). Almost half of the programs are hosted in the departments of social sciences and humanities (45.6%), the rest of the programs are distributed among the departments of law, business, economics, political science, or international relations. This is an indication that the programs have heterodox disciplinary roots.

Mandatory courses are more common than optative courses across most programs in Mexico (see Table 3). On average, 85.9% of all courses are mandatory while 14.1% are optional elective type classes. Most mandatory courses are offered in the first year (85.5%) while, 77.5% are offered in the second year, and 80.0% are mandatory in the case they have a third year. Optative

Table 2. Distribution of programs, courses, and competencies across states in Mexico.

Presence of competences by state.				
State	Programs number	Total of courses	Courses with competences of interest (%)	Encoded competences
Aguascalientes	2	27	22 (81.5)	24
Baja California	1	8	7 (87.5)	8
Chiapas	2	34	30 (88.2)	39
Chihuahua	4	81	55 (67.9)	70
Ciudad de México	13	192	129 (67.2)	146
Coahuila	3	24	21 (87.5)	24
Colima	1	23	14 (60.9)	15
Durango	1	18	12 (66.7)	15
Hidalgo	1	16	12 (75.0)	15
Jalisco	4	92	67 (73.6)	79
Edo. de México	4	91	51 (56.0)	59
Michoacán	2	49	32 (67.3)	37
Nuevo León	3	43	34 (79.1)	39
Oaxaca	2	47	19 (40.4)	20
Puebla	3	52	44 (84.6)	53
Querétaro	2	31	26 (83.9)	28
Quintana Roo	3	46	36 (78.3)	38
San Luis Potosí	1	10	9 (90.0)	10
Sinaloa	2	34	23 (67.6)	26
Sonora	1	10	9 (90.0)	10
Tabasco	5	87	69 (79.3)	82
Tamaulipas	2	22	18 (81.8)	21
Veracruz	2	28	22 (78.6)	25
Yucatán	3	44	38 (86.4)	44
Zacatecas	1	29	18 (62.1)	19
Total	68	1138	816 (71.7)	946

*Percentage of courses regarding the total courses of each state. There are competencies that were classified on more than one occasion.

Source: Authors' own elaboration.

courses present low offering during the first year (10.5%), but it increases its offering to double during the second and third years of the program up to 22.5% and 20.0%, respectively. In terms of our five groups of competencies, all programs offer courses related to public administration, 95.6% with economics, 83.8%

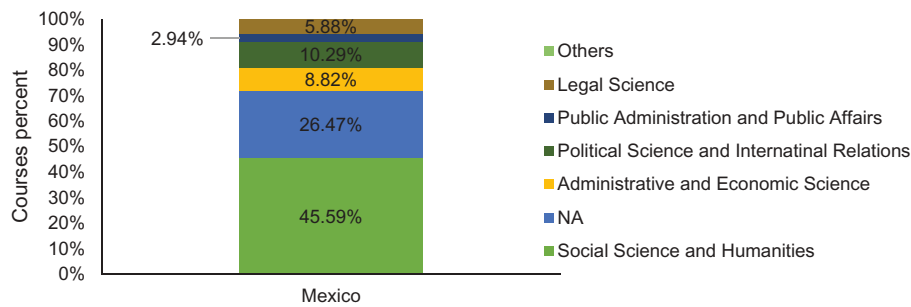


Figure 2. Distribution of programs by hosting department.

Source: Authors' own elaborations.

Table 3. Distribution and sequence of mandatory and optative courses.

Sequence in years	Mandatory courses number (%)	Optative courses number (%)	Total number (%)
N.A.*	281 (88.9)	35 (11.1)	316 (100)
First year	418 (85.5)	49 (10.5)	467 (100)
Second year	186 (77.5)	54 (22.5)	240 (100)
Third year	92 (80.0)	23 (20.0)	115 (100)
Total	977 (85.9)	161 (14.1)	1,138 (100)

*N.A.: Not Available.

Source: Authors' own elaboration.

with finance; 50.0% with political science; and 44.1% with the law (see Table 4).

There is an important variation across and within these groups of competencies across states. The distribution of courses across groups of competencies reveals interesting patterns geographically (see Table 5). In general, all programs across states covered the core competency of public administration. On average, 63.3% of all courses are related to the group of competencies of public administration. The rest of the courses are distributed across economics (19.1%), political science (17.1%), law (5.8%), and our group of competencies related to finance (13.0%). This is an expected outcome since the programs are dedicated to the field of public administration. However, within groups of competencies, there is an important variation across states. For example, the programs in the states of San Luis Potosí and Sonora offer 90.0% of all courses in the set of competencies of public administration, while the states of Colima, Chihuahua, and Zacatecas offer 26.7%, 41.4%, and 42.1% of all courses in this group of

Table 4. Distribution of courses by competencies.

Competence	Masters number (%)*
Public Administration	68 (100)
Economics	65 (95.6)
Finance	57 (83.8)
Political Science	34 (50.0)
Law	30 (44.1)

*Total number of master programs: 68.

Source: Authors' own elaboration.

competencies, correspondingly. Some states emphasize certain group competencies over others. For example, Colima and Chihuahua stress the competencies of political science more than the rest of competencies (53.3% and 28.6% for political science, respectively), while Chihuahua and Querétaro value the law competencies (17.1% and 14.8% for law, respectively) and Zacatecas and Oaxaca focus on the group of competencies in economics (57.9% and 40.0%, respectively). Each program values the concentration of these groups of competencies differently according to its own design, faculty members, and available resources. Also, the demand side of the region matters in the patterns of these offerings across programs and states.

In the case of the set of competencies related to public finances, we found that the top 10 states with the highest levels of offering dedicated to this area of knowledge are Chiapas (25.6%), Coahuila (25.0%), Baja California (25.0%), Zacatecas (21.1%), San Luis Potosí (20.0%), Sonora (20.0%), Tabasco (18.3%), Aguascalientes (16.7%), Veracruz (16.0%), and Querétaro (14.8%). The lowest levels of offering of finance competencies are in the states of Sinaloa (3.8%), Oaxaca (5.0%), Chihuahua (5.7%), Hidalgo (6.7%), Colima (6.7%), Durango (6.7%), Yucatán (6.8%), Michoacán (8.1%), Quintana Roo (9.1%), and Puebla (9.9%). In sum, the variation across programs is that some include only one course dedicated to finance while in others two or more courses related to this set of knowledge, techniques, and tools.

The distribution of courses dedicated to the set of competencies in finance is mainly offered on average as mandatory courses during the first and second years of the programs (91.2% in the first year and 95.2% in the second year) (see Table 6). Subsequently, the offering increases if the program presents a third year. This is an indication that finance competencies are mainly considered as core knowledge during the program.

However, public finance and budgeting are not a monolithic set of competencies, but a collection of

Table 5. Distribution of courses across groups of competencies by state.

State	Finance # (%)	Economics # (%)	Law # (%)	Political science # (%)	Public administration # (%)	Total # (%)
Aguascalientes	4 (16.7)	5 (20.8)	1 (4.2)	2 (8.3)	16 (66.7)	24 (100)
Baja California	2 (25.0)	1 (12.5)	0 (0)	0 (0)	7 (87.5)	8 (100)
Chiapas	10 (25.6)	9 (23.1)	2 (5.1)	2 (5.1)	26 (66.7)	39 (100)
Chihuahua	4 (5.7)	9 (12.9)	12 (17.1)	20 (28.6)	29 (41.4)	70 (100)
Ciudad de México	21 (14.4)	31 (21.2)	5 (3.4)	14 (9.6)	96 (65.8)	146 (100)
Coahuila	6 (25.0)	3 (12.5)	0 (0)	0 (0)	21 (87.5)	24 (100)
Colima	1 (6.7)	2 (13.3)	1 (6.7)	8 (53.3)	4 (26.7)	15 (100)
Durango	1 (6.7)	3 (20.0)	2 (13.3)	2 (13.3)	8 (53.3)	15 (100)
Hidalgo	1 (6.7)	2 (13.3)	1 (6.7)	1 (6.7)	11 (73.3)	15 (100)
Jalisco	11 (13.9)	14 (17.7)	3 (3.8)	11 (13.9)	51 (64.6)	79 (100)
Edo. de México	7 (11.9)	9 (15.3)	4 (6.8)	6 (10.2)	40 (67.8)	59 (100)
Michoacán	3 (8.1)	12 (32.4)	2 (5.4)	6 (16.2)	17 (45.9)	37 (100)
Nuevo León	4 (10.3)	8 (20.5)	0 (0)	2 (5.1)	29 (74.4)	39 (100)
Oaxaca	1 (5.0)	8 (40.0)	0 (0)	2 (10.0)	10 (50.0)	20 (100)
Puebla	8 (9.9)	16 (19.8)	4 (4.9)	6 (7.4)	55 (67.9)	81 (100)
Querétaro	4 (14.8)	4 (14.8)	4 (14.8)	2 (7.4)	17 (63.0)	27 (100)
Quintana Roo	1 (9.1)	1 (9.1)	0 (0)	1 (9.1)	9 (81.8)	11 (100)
San Luis Potosí	2 (20.0)	1 (10.0)	0 (0)	0 (0)	9 (90.0)	10 (100)
Sinaloa	1 (3.8)	6 (23.1)	1 (3.8)	3 (11.5)	16 (61.5)	26 (100)
Sonora	2 (20.0)	1 (10.0)	0 (0)	0 (0)	9 (90.0)	10 (100)
Tabasco	15 (18.3)	12 (14.6)	7 (8.5)	11 (13.4)	52 (63.4)	82 (100)
Tamaulipas	3 (14.3)	2 (9.5)	1 (4.8)	3 (14.3)	15 (71.4)	21 (100)
Veracruz	4 (16.0)	3 (12.0)	2 (8.0)	2 (8.0)	18 (72.0)	25 (100)
Yucatán	3 (6.8)	8 (18.2)	3 (6.8)	7 (15.9)	26 (59.1)	44 (100)
Zacatecas	4 (21.1)	11 (57.9)	0 (0)	0 (0)	8 (42.1)	19 (100)
Total	123 (13.0)	181 (19.1)	55 (5.8)	111 (11.7)	599 (63.3)	946 (100)

Source: Authors' own elaboration.

different knowledge and abilities, such as financial management, public finance, budgeting, resources management, accounting, and auditing, among others. Some of these courses involve one or more of these sub-competencies within one course. Other courses are more specialized and are completely dedicated to one sub-competency. Table 7 describes the distribution of 123 courses across these sub-competencies within the group of sub-competencies dedicated to finance. The sub-competencies of financial management (35 courses), resources management (34 courses), and public finance (32 courses) are the most common across

programs. The courses dedicated to auditing (10 courses), budgeting (7 courses), and accounting in the public sector (5 courses) are the less covered across programs in public administration in México.

Discussion

Sanabria-Pulido, Rubaii, and Purón (2016) reviewed the state of the art of public affairs education in Latin America and compare it with the evolution and current character of MPA/MPP education in the U.S. The results suggest some similarities, but also notable differences that correspond to the need of meeting diverse set of societal needs, local contexts, and student/ employer demands. This study corroborates the findings from Sanabria-Pulido et al. (2016). Indeed, there is a variation across states about the set of competencies of public finance and budgeting. However, a common characteristic of public administration higher education is that the component of economics and finance represents an important piece and less so is the teaching of budgeting practices.

Table 6. Distribution and sequence of courses dedicated to finance.

Sequence in years	Mandatory courses # (%)	Optative courses # (%)	Total of courses # (%)
N.A.*	59 (100.0)	0 (0)	59 (100.0)
First year	31 (91.2)	3 (8.8)	34 (100.0)
Second year	20 (95.2)	1 (4.8)	21 (100.0)
Third year	7 (77.8)	2 (22.2)	9 (100.0)
Total	117 (95.1)	6 (4.9)	123 (100)

*N.A.: Not Available.

Source: Authors' own elaboration.

Table 7. Distribution of sub-competencies in the courses coded within the group of finance.

	Financial management	Public finance	Budgeting	Resources management	Accounting	Auditing
Financial Management	34					
Public Finance	1	29				
Budgeting	-	1	6			
Resource Management	-	-	-	34		
Accounting	-	1	1	-	3	
Auditing	-	1	-	-	2	10

Source: Authors' own elaboration.

In addition, we found that the level of how this set of competencies, knowledge, and tools in this area varies across programs, serving as an indicator of the identity of the program within the field: public policy, public administration, or public affairs. This identity crisis in higher education in Mexico might arise from the identity crisis declared by some scholars like Ostrom, Waldo, Caiden, Mosher, among others (Aguilar Villanueva, 2006, 2007; Sánchez González, 2001, 2009); or from simply the diverse social needs, local contexts, and government institutions, and labor market for public employees. In the U.S., this debate has been taken place through different studies (Please revise De Soto, Opheim, & Tajalli, 1999; Elmore, 1986; Hur & Hackbart, 2015; Lowery & Whitaker, 1994; Stokes, 1986).

In sum, the core competencies related to the public financial management and budgeting as part of higher education of public administration in Mexico are important but taught under a larger rubric economics (95.6%) and finance (83.8%) as part of their curriculum. However, the distribution of programs with an emphasis on public finance and budgeting across states varies but is less stress. For example, Zacatecas and Oaxaca focus on the group of competencies in economics (57.9% and 40.0%, respectively). In the case of the set of competencies related to finance, we found that the top 10 states with the highest levels of offering dedicated to this area of knowledge are Chiapas (25.6%), Coahuila (25.0%), Baja California (25.0%), Zacatecas (21.1%), San Luis Potosí (20.0%), Sonora (20.0%), Tabasco (18.3%), Aguascalientes (16.7%), Veracruz (16.0%), and Querétaro (14.8%). In sum, the variation across programs is that some include only one course dedicated to finance while others two or more courses related to this set of knowledge, techniques, and tools. We also found that the distribution of these courses dedicated to the set of competencies in finance is mainly offered on average as mandatory courses during the first and second years of the programs (91.2% in the first year and 95.2% in the second year). Subsequently, the offering increases if the program presents a third year. This is an indication that finance competencies are mainly considered as core knowledge during the program.

Finally, public finance is not a monolithic set of competencies, but a collection of different knowledge and abilities, such as financial management, public finance, budgeting, resources management, accounting, and auditing, among others. Some of these courses involve one or more of these sub-competencies within one course. Other courses are more specialized and are completely dedicated to one sub-competency. The sub-competencies of financial management (35 courses), resources management (34 courses), and public finance (32 courses) are the most common across programs. The courses dedicated to

auditing (10 courses), budgeting (7 courses), and accounting in the public sector (5 courses) are the less covered across programs in public administration in México. In sum, the component of public finance and budgeting across programs of public administration is important, but we claim that it might be not sufficient based on the challenges of the country and its regions.

When talking about public finance and budgeting, we also refer to the management of financial resources and the fiscal instruments that allow the State to cover a series of collective needs. In a very general way, the government estimates the resources necessary to implement the desired public policies (public expenditure) and determines the best way to obtain them (public revenue). The complexity is that, on the one hand, the set of policies that can be implemented is limited. Hence, the importance of implementing those policies that are most beneficial and necessary for society. On the other hand, determining the best way to obtain resources to finance spending is not without its difficulties. It is not only a question of deciding between the present (tax) and future (debt) collections but rather of carefully analyzing the effects of each of these different sources of income on individuals and companies.

One way to resolve these types of challenges is to ensure that public policy programs are able to incorporate and ensure students receive the correct lens of public finance and budgeting to deal with public resources, in order to cut corruption, corporatism, and other plaguing elements that still remain in the context of Latin America political history. While context does matter (Rubaii & Pliscoff, 2013) so too do the types and ways in which we teach public financial management and budgeting in our schools in order to ensure results and responsiveness for our government officials.

Note

1. The field of economics commonly uses the terms Public Finance and Public Economics as synonyms (see, for instance, Hewett, 1987; Rosen, 2004).

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