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"Policy and Data Resources on the Web" discusses think tanks and other valuable but less widely known information and data resources, and suggests teaching strategies and curricular applications for them.

The first column in this series (May/June 2004) introduced think tank Web sites as resources for social science classes. This column follows up with a look at some prominent American think tanks (also known as policy research organizations) across the political spectrum, and at some publications posted at their Web sites.

The Brookings Institution is one of the oldest and best known American think tanks. Since 1927, Brookings has produced a stream of publications on national and international issues. Quoting from its own description, "In its conferences, publications, and other activities, Brookings serves as a bridge between scholarship and policymaking, bringing new knowledge to the attention of decisionmakers and affording scholars greater insight into public policy issues."¹

The interests of the Brookings Institution are so inclusive as to make a summary difficult. Among areas it addresses are economics, foreign policy, governance, tax policy, and education. As of the writing of this column, among the many resources posted at its Web site, Brookings offers a summary of a survey of American political attitudes.² It also offers a link to the full survey report from the **Pew Research Center for the People and the Press**.³ The survey, and others sure to follow during the political season, should be helpful for teachers and students of government and for others studying American politics.

Among the foreign policy resources is and excerpt of "Gauging the Aftermath," by Brookings foreign policy researchers Michael E. O'Hanlon and Adriana Lins de Albuquerque.⁴ The article, originally published in *The National Interest*, reviews of the aftermath of the United States invasion of Iraq. The excerpt is accompanied by links to related analyses, commentaries, event transcripts and policy briefs at the Brookings site.

A Brookings offering in the area of education is "Brookings Briefing: No Child Left

Behind? The Politics and Practice of Accountability."⁵ This is of vital interest to teachers and administrators, many of whom are affected directly or indirectly by the No Child Left Behind Act.

The Urban Institute describes itself in this way: "The Urban Institute measures effects, compares options, shows which stakeholders get the most and least, tests conventional wisdom, reveals trends, and makes costs, benefits, and risks explicit."⁶ It is fair to say that its concern with social equity places the Urban Institute on the liberal side of the political spectrum.

Among recent Urban Institute reports, as of this writing, is Rudolph Penner's discussion paper "Searching for a Just Tax System," posted in full at the site.⁷ That paper explores philosophy, public opinion, and selected data in examining the issue, and could provide fodder for discussions and debates in classes on economics and government.

The Urban Institute and the Brookings Institution cooperate in some of their research. For example, they jointly operate a center on tax policy, the source of the Penner piece cited above. Although Brookings and Urban would both be considered on the same side of the policy fence, sometimes even think tanks with significantly differing viewpoints on issues cooperate. For example, Brookings jointly operates a center on regulation with the conservative **Heritage Foundation**.⁸ In its overview, Brookings notes, "The primary purpose of the Joint Center is to hold lawmakers and regulators accountable for their decisions by providing thoughtful, objective analyses of existing regulatory programs and new regulatory proposals."⁹

The Cato Institute was founded in 1977. Its mission is "... to broaden the parameters of public policy debate to allow consideration of the traditional American principles of limited government, individual liberty, free markets and peace. Toward that goal, the Institute strives to achieve greater involvement of the intelligent, concerned lay public in questions of policy and the proper role of government."¹⁰ A fair shorthand label for Cato's views is "libertarianism," although Cato also suggests "market liberalism." The latter term emphasizes the economic

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side of libertarianism and its origins in the work of such classical liberal philosophers as Adam Smith, John Locke, and John Stuart Mill. With that point of view, Cato offers a very different perspective on issues from the Urban Institute and the Brookings Institution.

Cato publishes reports, studies, and books in policy areas that include budget and taxes, civil rights, foreign policy, regulation, law and legal issues, health care, and many others.¹¹ Among topics that might be timely for high school students nearing age eighteen, conscription (military draft) stands out. Cato provides text of papers and commentaries on that topic dating back as far as 1981. The war in Iraq plus other United States military commitments around the world have led some policy makers to consider reinstating the draft. Extended tours of duty of current military personnel already border on a draft in the eyes of some observers. As a result, this is an active issue that could involve lively debate and sharply differing views among students as well as among policy makers and policy analysts.

Accounting students and teachers might find "The Quality of Corporate Financial Statements and Their Auditors before and after Enron" by George J. Benston of particular interest.¹² The author explores the fundamental accounting problems underlying the Enron debacle and other recent large-scale corporate accounting disasters, and proposes a possible solution. The high-profile Enron scandal, together with Benston's expertise, can serve as a case study for accounting students or teachers preparing high school students to study accounting in college.

A quick search at the Brookings site on the word "accounting" found a long list of documents, including a transcript of "Toughening Corporate Disclosure Rules after Enron."¹³ That might provide further insight into the Benston piece. Similar searches at other think tank sites should find additional resources to support discussion, analysis, and debate. Benston was a participant in the AEI-Brookings forum, again illustrating links among policy organizations

and researchers and a degree of common ground even among widely contrasting groups.

I found Benston's comment on his education and career amusing: "I have to say on a personal note that when I got into accounting as a CPA, I got out of it and did a PhD in Economics because it was so boring. Who knew that it would get to be this interesting, that people would actually be here to hear about accounting? So I'm glad I didn't cut my ties entirely and kept up my certificate."¹⁴ That is a charming nugget that might be worthwhile for an accounting or economics teacher to tuck away for reference.

For links to more think tanks, see the University of Michigan Documents Center gateway "Political Science Resources: Think Tanks" or NIRA's World Directory of Think Tanks.¹⁵ ●

References and Notes

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