Public Administration 415.001: Public Budgeting and Financial Administration
Summer II Semester 2011
Department of Government
Course Meeting Times: MTWR 2:45 - 4:40
Course Location: Ferguson 377
Instructor: Dr. Richard J. Herzog
Quote: I don't make jokes. I just watch the government and report the facts. -- Will Rogers
Office Location: Vera Dugas LAN 139
Office Hours: MTWR 1:15 - 2:15; and by appt.
Phone: 468-2446
E-mail: Blackboard

Course Description
Budgeting processes, types of budgets, the politics of budgeting, revenue systems, capital improvement planning, cash management, debt administration, purchasing, risk management, and financial control as practiced in local governments. Prerequisites: PSC 141, PSC 142, and PBA 300 or instructor approval.

Program Learning Outcomes
1. Demonstrate an understanding of the institutional, political and legal processes of the United States, and articulate the functions of public administration in terms of historical roots, structure, and contemporary issues.
2. Demonstrate the ability to effectively apply important terminology, facts, concepts, principles, analytic techniques, and theories in the field of public administration when analyzing complex factual situations.
3. Demonstrate critical reasoning, problem solving abilities, communications skills, technology skills and ethical considerations relating to public responsibility.
4. Demonstrate an understanding of the social, political, economic, and cultural factors that influence public administration.
5. Demonstrate the ability to effectively communicate, both in writing and orally, using the important terminology, facts, concepts, and theories used in the field of public administration.
6. Demonstrate an awareness of ethical issues in public and nonprofit organizations, and how to use ethical reasoning to formulate decisions and promote positive organizational and professional trust.

Student Learning Outcomes
1. Students will articulate institutional, political, and legal processes of the United States and functions of public budgeting and financial administration from historical roots, structure, and contemporary issues.
2. Students will engage in role-playing situations where important terminology, facts, concepts, principles, analytic techniques, and theories in the field of public budgeting and financial administration when engaged in experiential learning.

3. Students will discuss critical reasoning, problem solving abilities, communications skills, technology skills, and ethical considerations relating to public responsibility.

4. Students will display understanding of the social, political, economic, and cultural factors that influence public budgeting and financial administration.

5. Students will effectively communicate work duties and responsibilities using the important terminology, facts, concepts, and theories used in the field of public budgeting and financial administration.

6. Students will discuss ethical issues and use ethical reasoning to formulate decision alternatives that could promote positive organizational and professional trust.

Class Sessions

Most class sessions will involve PowerPoint presentations by Dr. Herzog. The presentations will be posted in advance on Blackboard. Most PowerPoint presentations will not be complete and will require you to have knowledge of the assigned readings for the class. In class, we will work to complete the presentations; however, time will not be allotted to let students copy every word from each slide. It is suggested that you bring the PowerPoint presentations to class so you can take notes.

Many class sessions will involve experiential learning. With experiential learning you will be able to apply concepts, gain experiences, and reflect on what you have learned. You have to attend class to engage in experiential learning.

After the mid-term of the semester we will have some guest speakers. These speakers will address budgeting and financial administration issues from practitioners’ perspectives.

Texts


Course Requirements/Grading

Assignments (40 percent)

During the semester, Dr. Herzog will develop various assignments. These assignments will have varying point values and you can earn up to 200 points. You will often learn best by application of knowledge, concepts, skills, and techniques you have acquired in the course.
Read & Comment (R & C) (8 percent)

On Tuesdays, (starting Tuesday, July 19) you will have read and commented on two (2) articles related to public budgeting and financial administration. The links to these articles will be posted on Blackboard on Fridays. Each comment should be well-written, single-spaced, be between 100 and 150 words, with word count, and providing proper citation. You can earn up to ten (10) points (up to 40 points total) for each pair of R &Cs that are due before 2:30 p.m. on Tuesdays in an assignment drop box on Blackboard.

Online Quizzes (40 percent)

There will be a total of five (5) online quizzes each worth 40 points (200 points total). These quizzes will be designed to assess your course gained knowledge, keep you up-to-date in the course, and to encourage you to have productive classes. You will have 60 minutes to complete a quiz that requires you to fill-in-the blanks with key concepts and provide answers to short essay questions. There will be opportunities for extra points on each quiz. You are not expected to know everything, but you need to know something. The last quiz will be available after class on Wednesday, August 10 and must be started before 5:00 p.m. on Friday, August 12.

Reflections on Guest Speakers (4 percent)

After each guest speaker you will have an opportunity to post your reflections on budgeting and financial management related to the speakers’ presentations. You can earn up to 10 points for each reflection. There will be at least two (2) opportunities for a total of 20 points.

In-Class Performance (8 percent)

You can earn up to 40 points for in-class performance. To achieve high in-class performance grades students must prepare and participate. Students should carefully read, digest, and critically consider the reading materials for each class. Students should be fully prepared not only for getting good grades but for successful careers. Students are expected to provide active (even aggressive) participation each class. This requires attendance and being to class on time. During class discussions it is important to make meaningful contributions. You can do this by making a point, strengthening a point that someone else makes, synthesizing several comments of others, by critiquing someone’s statement, by keeping the discussion focused, or by playing the role of the “devil’s advocate.” Do not fail to participate in class activities. You must be respectful of others when they are speaking.

Points/Category for In-Class Performance

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<th>Points</th>
<th>Category</th>
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<tr>
<td>40</td>
<td>superb</td>
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<tr>
<td>36-39</td>
<td>excellent</td>
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<td>32-35</td>
<td>good</td>
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<tr>
<td>28-31</td>
<td>satisfactory</td>
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<tr>
<td>24-27</td>
<td>inadequate (seen but not heard)</td>
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<td>&lt;24</td>
<td>attendance problems (rarely seen or heard)</td>
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Final Grades

Course grades are determined by a cumulative point system and you can earn up to 500 points. Final grades are determined on the following scale:

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<th>Points</th>
<th>Grade</th>
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<tr>
<td>&gt; 450</td>
<td>A</td>
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<td>400-449</td>
<td>B</td>
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<td>350-399</td>
<td>C</td>
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<td>300-349</td>
<td>D</td>
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<tr>
<td>&lt; 300</td>
<td>F</td>
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Course Calendar

Tuesday 7/12  Syllabus, PBA 415 Evaluations—Summer II 2009
Introduction
Reading: Coe Preface pp. XIX–XX & Chapter 1, pp. 1-6

Wednesday 7/13  What Makes a Good Budget?
Reading: Bland p. 83 Communicating budget information to pp. 85, Coe Exhibit 3-13 pp. 84-85
Handout Assignment #1
Start Accounting

Thursday 7/14  Accounting
Reading: Coe Chapter 2, pp. 7-46
Reading: Bland Chapter 5, p. 103 to p. 120 Auditing
Quiz #1, Start before 1:00 p.m. on Monday, July 18

Monday 7/18  The Context of Local Budgeting
Reading: Bland Chapter 1, p. 1 to p. 17 The evolution of budget innovations

Tuesday 7/19  Where the Money Comes From
Readings: Coe Chapter 3, p. 56 Taxes to p. 63 THE BUDGETARY PROCESS, & p. 70 BUDGET PREPARATION to p. 79 Agency Budget Preparation

Revenue Forecasting
Reading: Bland Chapter 2, pp. 35 Revenue projections to p. 39
Read & Comment #1, Due before 2:30 p.m.
Handout Assignment #2
Quiz #2, Start before 5:00 p.m. on Friday 22
<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Activity</th>
<th>Readings</th>
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<tbody>
<tr>
<td>Wednesday</td>
<td>7/21</td>
<td>Types of Budgets</td>
<td>Bland Chapter 1, p. 17 The evolution of budget innovations to p.26 &amp; Coe Chapter 3, p. 47 to p. 56 Taxes</td>
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<td><strong>Assignment #1, Due at 2:45 p.m. in class</strong></td>
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<td>Thursday</td>
<td>7/22</td>
<td>Preparing and Approving the Budget</td>
<td>Bland Chapter 2, pp. 27 to Revenue projections p.35 &amp; p.40-52 &amp; Coe Chapter 3, p. 63 THE BUDGET PROCESS to p.70 BUDGET PREPARATION &amp; p. 79 Agency Budget Preparation to p. 89</td>
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<td>Monday</td>
<td>7/25</td>
<td>Performance Budgeting</td>
<td>Bland, Chapter 6</td>
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<td>Tuesday</td>
<td>7/26</td>
<td>Managing Budget Deliberations</td>
<td>Bland Chapter 3</td>
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<td><strong>Read &amp; Comment #2, Due before 2:30 p.m.</strong></td>
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<td><strong>Quiz #3, Start before 5:00 p.m. on Friday, July 29</strong></td>
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<td>Wednesday</td>
<td>7/27</td>
<td>Role-Playing Exercise</td>
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<td>Thursday</td>
<td>7/28</td>
<td>Role-Playing Exercise</td>
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<td>Implementing the Budget</td>
<td>Bland, Chapter 4</td>
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<td>Monday</td>
<td>8/1</td>
<td>Role-Playing Exercise</td>
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<td>Implementing the Budget, Continued</td>
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<td>Tuesday</td>
<td>8/2</td>
<td>Purchasing</td>
<td>Coe, Chapter 4</td>
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<td><strong>Read &amp; Comment #3, Due before 2:30 p.m.</strong></td>
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<td>Wednesday</td>
<td>8/3</td>
<td>Cash Management</td>
<td>Coe, Chapter 5</td>
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<td><strong>Assignment #2, Due at 2:45 in class</strong></td>
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<td><strong>Quiz #4, Start before 5:00 p.m. Friday, August 5</strong></td>
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<td>Thursday</td>
<td>8/4</td>
<td>Capital Improvement Programs (CIPs)</td>
<td>Bland, Chapter 7</td>
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<td>Coe, Chapter 6 pp. 195-198</td>
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<td>CIP In-Class Workshop &amp; <strong>Handout Assignment #3</strong></td>
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<td>Monday</td>
<td>8/8</td>
<td>Debt Management</td>
<td>Coe, Chapter 6 pp. 191-194 &amp; pp. 199-219</td>
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Tuesday 8/9  Risk Management and Pensions
   Coe, Chapter 7
   Read & Comment #4, Due before 2:30

Wednesday 8/10  Auditing
   Coe, Chapter 8
   Bland, Chapter 5 pp. 120-122
   Assignment #3, Due at 2:45 in class
   Quiz #5, Start before 5:00 p.m. Friday, August 12

Thursday 8/11  Guest Speaker

   Attendance/Electronic Devices

Students are required to attend class and arrive on time. The use of cell phones during class presentations is prohibited. Please turn your cell phone off or to a silent when you arrive for class. Electronic devices may be used to take notes during class presentations.

   Acceptable Student Behavior

Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the Student Conduct Code, policy D-34.1). Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.

   Academic Integrity (A-9.1)

Academic integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

Definition of Academic Dishonesty

Academic dishonesty includes both cheating and plagiarism. Cheating includes but is not limited to (1) using or attempting to use unauthorized materials to aid in achieving a better grade on a component of a class; (2) the falsification or invention of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were your own. Examples of
plagiarism are (1) submitting an assignment as if it were one's own work when, in fact, it is at least partly the work of another; (2) submitting a work that has been purchased or otherwise obtained from an Internet source or another source; and (3) incorporating the words or ideas of an author into one's paper without giving the author due credit. Please read the complete policy at http://www.sfasu.edu/policies/academic_integrity.asp

**Withheld Grades Semester Grades Policy (A-54)**

Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average.

**Students with Disabilities**

To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, and Room 325, 468-3004 / 468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.