Public Administration 415.500 Public Budgeting and Financial Administration
Spring Semester 2019
Department of Government
Instructor: Dr. Richard J. Herzog
Office Location: Vera Dugas LAN 139
Office Hours: MW 11:15 a.m. to 12:45 p.m. & 6:00 p.m. to 7:00 p.m. and by appointment
Phone: 936.468.2446
E-mail: Desire2Learn only

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.

Student Learning Outcomes

1. To gain knowledge of public budgeting and financial administration in theory and as it is (or might be) practiced
2. To understand public budgeting and financial administration concepts and processes
3. To improve your critical reasoning, problem solving abilities, communication skills, analytical skills, and ethical reasoning abilities
4. To use tools and develop skills required in the public sector
5. To become actively involved in learning public budgeting and financial administration
6. To analyze budgets, reports, and polices from public sector agencies
7. To grasp the role of technology in public budgeting and financial administration
8. To fully understand the value of well-managed public budgeting and financial administration
9. To maintain contemporary knowledge of public budgeting and financial administration

Required Textbooks


Snapshot of the Course

This course is designed with 16 learning modules and four exams. Each learning module covers a week or two and starts at 8:00 p.m. on a Monday and ends at 8:00 p.m. on the following Monday. Modules 2 through 16 have quizzes to complete along reflections and responses to post. There will be four exams. Multiple assignments will be dispensed. Outside experts will be interviewed for you reflection.
Course Requirements/Grading

**Exams (47 percent)**
There will be a total of four (4) exams, each worth 50 points (200 points total). Exams will be designed to assess your course gained knowledge, keep you up-to-date in the course, and encourage you to have productive modules. You will have 75 minutes to complete an exam that requires matching and providing answers to short essay directives. There will be opportunities for extra points on each exam. You are not expected to know everything, but you need to know something. The release of exams will be at 8:00 p.m. and you will have 48 hours to complete the exams.

**Module Reflections & Responses (23.5 percent)**
After you complete the learning modules, readings, and quizzes you are to write/post a titled reflection that shows evidence that you have read and have critically thought about the module contents. The title of your reflection should suggest the theme of your posting, prefaced by your first name (e.g., Herzog: Building the Public Trust). Your reflections should not be summaries of the leaning modules and readings. Instead, your postings should highlight important information, admonish weaknesses, provide inquisitive insights. Your reflections should be between 300 and 500 words. You may earn up to five (5) points for each reflection for up to 80 total points. Reflections are due before 8:00 p.m. on Fridays. You are to respond to two classmates’ reflections by 8:00 p.m. on Mondays. You may earn up to one (1) point for each response posting for up to 32 points. Points earned more than 100 will be considered a bonus.

**Speaker Reflections (4.7 percent)**
After an interview with an outside expert, you are required to reflect on what you have learned and provide a posting between 150 and 200 words on D2L. Each reflection will be worth up to five (5) points. Interviews with four (4) outside experts are scheduled and you can earn up to 20 points on the reflections.

**Module Quizzes & Bonus Points (9.4 percent)**
You can earn up to 40 required and bonus points for completing the quizzes. Modules 2 through 16 will have quizzes.

**Assignments (15.3 percent)**
Learning modules will include various assignments. These assignments must be submitted to the appropriate dropbox. Assignments submitted to a dropbox vary and may include short essays, comments on policies, analysis of reports, and commentary on news items. These assignments will allow you to earn varying points totals up to 65 points.

**Course Evaluation/Bonus Points**
At the end of the semester, you will have the opportunity to complete an anonymous course evaluation accessed via MySFA. If you complete the multiple choice and comments sections of the course evaluation, you will be able to earn four (4) BONUS POINTS.
Final Grades

This course is graded on a cumulative point system where you can earn over 425 points. Final grades are determined on the following point and percentage scales:

<table>
<thead>
<tr>
<th>Range</th>
<th>Percentage</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt; 382.5</td>
<td>90 to 100</td>
<td>A</td>
</tr>
<tr>
<td>340-382</td>
<td>80 to 89.9</td>
<td>B</td>
</tr>
<tr>
<td>297.5-339.5</td>
<td>70 to 79.9</td>
<td>C</td>
</tr>
<tr>
<td>255-297</td>
<td>60 to 69.9</td>
<td>D</td>
</tr>
<tr>
<td>&lt; 255</td>
<td>&lt; 60</td>
<td>F</td>
</tr>
</tbody>
</table>

Grades will be posted on D2L as earned, and students can monitor their cumulative points and current percentage of points earned in the course. There will over 40 grade entries in this course.

<table>
<thead>
<tr>
<th>Grade Item</th>
<th>Number of Grades (Total Points Possible)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams</td>
<td>4 (200)</td>
</tr>
<tr>
<td>Assignments</td>
<td>TBA (65)</td>
</tr>
<tr>
<td>Module Reflections &amp; Responses</td>
<td>16 (100 plus Bonus)</td>
</tr>
<tr>
<td>Syllabus/Comments Quiz</td>
<td>1 (3 Bonus)</td>
</tr>
<tr>
<td>Module Quizzes</td>
<td>15 (40 plus Bonus)</td>
</tr>
<tr>
<td>Outside Expert Reflections</td>
<td>4 (20)</td>
</tr>
<tr>
<td>Course Evaluation</td>
<td>1 (4) Bonus</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>425</strong></td>
</tr>
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Proper/Mandatory E-mail Etiquette

If you are responding to the contents of an e-mail that I have sent, you do not need to change the subject line. If your message does not relate to the contents of an e-mail that I have sent or if you are e-mailing on a new topic, you need to compose a new e-mail with a descriptive subject line that alludes to the content of the e-mail. Please note that e-mail is NOT a text message as it is more formal communication. You should start every e-mail to me with Dr. Herzog, and I will address you as Ms. or Mr. I will respond to your e-mail after I receive it, regardless of the hour of the day or night.

Calendar

<table>
<thead>
<tr>
<th>Module</th>
<th>Dates</th>
<th>Title</th>
<th>Readings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>January 21 to January 28</td>
<td>Introduction to Financial Administration and Budgeting</td>
<td>Coe Preface pp. XIX–XX &amp; Chapter 1, pp.1-6</td>
</tr>
<tr>
<td>2</td>
<td>January 28 to February 4</td>
<td>The Context of Local Government Budgeting and Finance</td>
<td>Swain &amp; Reed, Preface and Acknowledgements, Chapters 1 and 2</td>
</tr>
<tr>
<td>Week</td>
<td>Dates</td>
<td>Topic</td>
<td>Chapters</td>
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</tbody>
</table>
| 3    | February 4 to February 11 | Where the Money Comes From | Swain & Reed Chapter 3  
Coe Chapter 3, p.56 Taxes to p.63 THE BUDGETARY PROCESS,  
& p.70 BUDGET PREPARATION to p.79 Agency Budget Preparation |
| 4    | February 11 to February 18 | The Budget Process | Swain & Reed Chapter 4  
Coe Chapter 3, p.63 THE BUDGET PROCESS to p.70 BUDGET PREPARATION |
|      | February 18 to February 20 | Exam I                                      |                                               |
| 5    | February 18 to February 25 | Budgeting Approaches                       | Swain & Reed Chapter 6  
Coe Chapter 3, pp.47-56 Taxes |
| 6    | February 25 to March 4 | Preparing the Budget                      | Swain & Reed Chapter 7  
Coe Chapter 3, p.79 Agency Budget Preparation to p.89 |
| 7    | March 4 to March 11 | The Budget as a Management Tool            | TBA                                           |
| 8    | March 4 to March 11 | Conflict Management During Budget Deliberations | TBA                                         |
|      | March 11 to March 13 | Exam II                                    |                                               |
| 9    | March 11 to March 18 | Accounting                                 | Coe Chapter 2, pp. 7-46  
Swain & Reed Chapter 8 pp.166-175 Handling Resources |
| 10   | March 25 to April 1 | Purchasing                                 | Coe, Chapter 4  
Swain & Reed Chapter 8 p.180 Purchasing to p.183 Auditing |
| 11   | April 1 to April 8 | Cash Management                            | Coe, Chapter 5 Swain & Reed  
Chapter 8 p.175 Handling Resources to p.180 Purchasing |
| 12   | April 8 to April 15 | Capital Improvement Programs (CIPs)        | Coe, Chapter 6 pp.195-198  
Swain & Reed Chapter 8 p.187 Capital Budgeting to p.188 |
|      | April 15 to April 17 | Exam III                                   | Coe, Chapter 6 pp.191-194 & pp.199-219       |
| 13   | April 15 to April 22 | Debt Management                            |                                               |

January 22, 2019
Abiding by university policy on academic integrity is a responsibility of all university faculty and students. Faculty members must promote the components of academic integrity in their instruction, and course syllabi are required to provide information about penalties for cheating and plagiarism as well as the appeal process.

**Definition of Academic Dishonesty**

Academic dishonesty includes both cheating and plagiarism. Cheating includes, but is not limited to:
- using or attempting to use unauthorized materials to aid in achieving a better grade on a component of a class;
- falsification or invention of any information, including citations, on an assignment; and/or,
- 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 include, but are not limited to:
- submitting an assignment as if it were one's own work when, in fact, it is at least partly the work of another;
- submitting a work that has been purchased or otherwise obtained from the Internet or another source; and,
- incorporating the words or ideas of an author into one's paper or presentation without giving the author due credit.

**Procedure for Addressing Student Academic Dishonesty**

A faculty member who has evidence and/or suspects that academic dishonesty has occurred shall gather all pertinent information, approach the student(s) involved, and initiate the following procedure:

- The faculty member shall review all evidence of cheating or plagiarism and discuss it directly with the student(s) involved. The faculty member shall inform the student(s) of the procedure for addressing academic dishonesty, as well as the appeals process.
- After hearing the student(s)’ explanation or defense, the faculty member will determine whether or not academic dishonesty has occurred and will inform the student(s) what action will be taken. Penalties may include reprimand, no credit for the assignment or exam, re-submission of...
the work, make-up exam, or failure of the course. The faculty member may consult with the academic unit chair/director and dean in making these decisions.

- After a determination of academic dishonesty, the faculty member shall notify the office of the dean of the student’s major by submitting a Report of Academic Dishonesty, along with supporting documentation as noted on the form. This report shall be made part of the student's record and shall remain on file with the dean's office for at least four years.
- Upon second or subsequent offenses, the dean of the student’s major will determine a course of action, which may include dismissal from the university. The dean may refer the case to the college council for review and recommendations before making this determination.

A student’s record of academic dishonesty will not be available to faculty members. The purpose of the record is for the dean to track a pattern of academic dishonesty during a student’s academic career at Stephen F. Austin State University.

Students who are found to have demonstrated academic dishonesty and have withdrawn prior to the award of a grade will continue to have the determination of the infraction within their student records.

**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/](http://www.sfasu.edu/disabilityservices/).