Public Administration 415.020: Public Budgeting and Financial Administration
Spring Semester 2016
Department of Government
Course Meeting Times: Wednesday 4:00-6:30
Course Location: Ferguson 374
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: MW 12:00-1:30, TR 9:40-10:40 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.

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, communication 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. 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 policies 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


Format

The class format varies somewhat each afternoon. The content of the class often revolves around Prezi or PowerPoint presentations by Dr. Herzog coinciding with assigned readings. Presentations will be shared in pdf format and posted on Desire2Learn (D2L) in advance of classes. Dr. Herzog will also design various experiential exercises conducted in class. We will start some evenings with presentations by outside experts. After a block of presentations, a quiz will be released on D2L with a defined start time and date.

Course Requirements/Grading

Online Quizzes (50 percent)
There will be a total of five (5) online quizzes, each of which is 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 encourage you to have productive classes. You will have 60 minutes to complete each quiz, which requires you to do matching with key concepts and definitions/associations, and provide answers to short essay directives. There will be opportunities for extra points on each quiz. You are not expected to know everything, but you need to know something. The first quiz will be available after class on Wednesday, January 27 and must be started before 3:00 p.m. on Wednesday, February 3.

Assignments (37.5 percent)
During the semester, Dr. Herzog will develop various assignments. These assignments will have varying point values, and you can earn up to 150 points on the assignments. You will often learn best through the application of knowledge, concepts, skills, and techniques that you have acquired in the course.

Reflections (5 percent)
After each guest speaker, you are required to reflect on what you have learned and provide a posting between 150 and 200 words on D2L. Include a word count with your posting. Each reflection will be worth up to five (5) points. We are scheduled to have four (4) guest speakers, and you can earn up to 20 points on the reflections.

Class Preparation/Quizzes (Bonus points)
You can earn bonus points for class preparation. Students should carefully read, digest, and critically consider the assigned reading materials before attending class. Students should be fully prepared not only for getting good grades, but for successful careers. To assist in your preparation, you are to take a multiple choice/matching quiz over the assigned readings prior to attending class. The assigned readings are underlined on the calendar below. The bonus quizzes will coincide with an afternoon of class on the calendar. Bonus quizzes must be completed prior to 3:30 p.m. on class days and will be available 24 hours in advance. Your first bonus quiz needs to be submitted before 3:30 p.m. on Wednesday, January 27. To receive credit for bonus quizzes you must attend the entire class period after the quiz.
In-Class Performance (7.5 percent)
You can earn up to 30 points for in-class performance. Students are expected to provide active (even aggressive) participation each class. This requires attendance and being on time to class. During class discussions, experiential exercises, and guest speaker presentations, it is essential to make meaningful contributions. You can do this by making a point, strengthening a point that someone else makes, synthesizing several comments of others, critiquing someone’s statement, keeping the discussion focused, or 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
- 30 superb
- 27-29 excellent
- 24-26 good
- 21-23 satisfactory
- 18-20 inadequate
- < 18 unacceptable or disruptive behavior

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 400 points. Final grades are determined on the following point and percentage scales:

<table>
<thead>
<tr>
<th>Range</th>
<th>Percentage</th>
<th>Grade</th>
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<tbody>
<tr>
<td>&gt; 360</td>
<td>90 to 100</td>
<td>A</td>
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<tr>
<td>320-359.5</td>
<td>80 to 89.9</td>
<td>B</td>
</tr>
<tr>
<td>280-319.5</td>
<td>70 to 79.9</td>
<td>C</td>
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<tr>
<td>240-279.5</td>
<td>60 to 69.9</td>
<td>D</td>
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<tr>
<td>&lt; 240</td>
<td>&lt; 60</td>
<td>F</td>
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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 23 grade entries in this course.

<table>
<thead>
<tr>
<th>Grade Item</th>
<th>Number of Grades (Total Points Possible)</th>
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<tbody>
<tr>
<td>Quizzes</td>
<td>5 (200)</td>
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<tr>
<td>Assignments</td>
<td>4 (150)</td>
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<tr>
<td>Reflections</td>
<td>4 (20)</td>
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<tr>
<td>In-Class Performance</td>
<td>1 (30)</td>
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<tr>
<td>Bonus Quizzes</td>
<td>11 (?) Bonus</td>
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<tr>
<td>Course Evaluation</td>
<td>1 (4) Bonus</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>400</strong></td>
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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 (Readings are Underlined)

<table>
<thead>
<tr>
<th>Date</th>
<th>Text</th>
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| Wednesday 1/20 | Syllabus, PBA 415 Evaluations  
Introduction to Financial Administration  
Coe Preface pp. XIX–XX & Chapter 1, pp.1-6 |
| Wednesday 1/27 | Introduction to Budgeting  
Swain & Reed Chapters 1 and 2  
**Handout Assignment #1**  
**Quiz #1, Start before 3:30 p.m. on Wednesday, February 3** |
| Wednesday 2/3 | 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 |
| Wednesday 2/10 | The Budget Process  
Swain & Reed Chapter 4  
Coe Chapter 3, p.63 THE BUDGET PROCESS to p.70 BUDGET PREPARATION  
**Handout Assignment #2**  
**Quiz #2, Start before 3:30 p.m. on Wednesday, February 17** |
| Wednesday 2/17 | **Guest Speaker**  
The Politics of the Budgetary Process  
Swain & Reed Chapter 5 |
| Wednesday 2/24 | Types of Budgets  
Swain & Reed Chapter 6  
Coe Chapter 3, pp.47-56 Taxes |
| March 3/2 | Preparing the Budget  
Swain & Reed Chapter 7  
Coe Chapter 3, p.79 Agency Budget Preparation to p.89  
**Quiz #3, Start before 5:30 p.m. on Wednesday, March 9** |
| March 3/9 | **Guest Speaker**  
Managing Budget Deliberations--Legislative Approval  
**Handout Assignment #3** |
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<tr>
<th>Date</th>
<th>Event</th>
<th>Notes</th>
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<tr>
<td>Wednesday</td>
<td>3/23 The Politics of Budgeting Role-Playing Exercise</td>
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<tr>
<td>Wednesday</td>
<td>3/30 The Politics of Budgeting Role-Playing Exercise</td>
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<td>Wednesday</td>
<td>4/6 Implementing the Budget</td>
<td>Accounting</td>
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<td></td>
<td>Coe Chapter 2, pp. 7-46</td>
<td>Swain &amp; Reed Chapter 8 pp.166-175 Handling Resources</td>
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<td>Purchasing</td>
<td>Swain &amp; Reed Chapter 8 p.180 Purchasing to p.183 Auditing</td>
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<td>Wednesday</td>
<td>4/13 Guest Speaker</td>
<td>Cash Management</td>
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<tr>
<td></td>
<td>Coe, Chapter 5</td>
<td>Swain &amp; Reed Chapter 8 p.175 Handling Resources to p.180 Purchasing</td>
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<td>Quiz #4, Start before 5:30 p.m. Wednesday, April 15</td>
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<td>Wednesday</td>
<td>4/20 Capital Improvement Programs (CIPs)</td>
<td>Coe, Chapter 6 pp.195-198</td>
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<td></td>
<td>Swain &amp; Reed Chapter 8 p.187 Capital Budgeting to p.188</td>
<td>Debt Management</td>
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<td></td>
<td>Coe, Chapter 6 pp.191-194 &amp; pp.199-219</td>
<td>Workshop &amp; Handout Assignment #4</td>
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<tr>
<td>Wednesday</td>
<td>4/27 Guest Speaker</td>
<td>Risk Management and Pensions</td>
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<td></td>
<td>Coe, Chapter 7</td>
<td>Swain &amp; Reed Chapter 8 p.185 Dealing With Risks to p.187 Capital Budgeting</td>
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<tr>
<td>Wednesday</td>
<td>5/4 Auditing</td>
<td>Coe, Chapter 8</td>
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<tr>
<td></td>
<td>Swain &amp; Reed Chapter 8 p.183 Auditing to p.183 Dealing With Risks</td>
<td>Economic Explanations in Public Budgeting</td>
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<td>Swain &amp; Reed Chapter 9</td>
<td>Quiz #5, Start before 6:45 p.m. Wednesday, May 11</td>
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**Attendance/Electronic Devices**

Students are required to attend class and arrive on time. The use of cell phones during class presentations, even to check the time, is strictly prohibited. If Dr. Herzog sees or suspects you using a cell phone in class, it is considered unacceptable and disruptive behavior. Please turn your cell phone off or on silent when you arrive for class. Other electronic devices (e.g., laptops and iPads) may not be used 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)**
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/).