

PADP 6930: Public Financial Administration

Department of Public Administration & Policy
School of Public & International Affairs
The University of Georgia

COURSE INFORMATION

Course Number: PADP 6930
Call Number: 26200
Semester: Fall 2018
Credit Hours: 3.00
Class Location: Miller Learning Center 253
Class Times: Wednesday 3:35 PM – 6:35 PM
Class Sessions: August 15th to November 28th

INSTRUCTOR INFORMATION

Instructor: Dr. Michelle L. Lofton
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Athens, GA 30602-1615
Office Phone: 706-542-1746
Office Hours: Wednesday 12:00 PM – 3:00 PM
or by appointment

COURSE DESCRIPTION

This course is a graduate level survey course designed to introduce you to the politics of the budgetary process in national and sub-national governments around the world. We will survey government fiscal affairs at all levels (federal, state, and municipal), with a closer focus on state and local governments in Georgia and the surrounding region. Public finance is a broad term that describes what government institutions do with taxpayers' money and with economic resources of any given community. It is impossible to comprehensively evaluate the fiscal affairs of any government without having a multidisciplinary "toolbox" of knowledge and skills. This course will build your "toolbox" by exposing you to budgeting, revenue structures and tax administration, and financial risk management and debt valuation.

Your learning is my primary concern in this course, so I may modify this course syllabus if, for instance, we discover we need to spend time on a certain topic and less on another. The course syllabus is a general plan for the course; deviation announced to the class by the instructor may be necessary.

Prerequisites

There are no prerequisites for this course. Some familiarity with basic concepts in math and algebra will be helpful for coverage of the analytic components of the material. If you have not had recent exposure to microeconomics, you may find it helpful to often refer to an introductory economics text.

Microsoft Excel, an essential tool in budget compilation and analysis, has become an almost universally required skill for budget analysts. Though this course will not provide systematic training in using the program, you are strongly encouraged to obtain proficiency in using Excel. For support, the University offers many online training videos to help build skills and improve knowledge. Log in to Lynda at UGA: https://eits.uga.edu/learning_and_training/lynda/ to access videos related to Excel training. You can consider watching more Lynda videos that focus on private or nonprofit budget, fiscal and performance information management (e.g., financial risk

management solutions, financial management and accounting (related to nonprofits), measuring team performance, and program budgeting and management).

LEARNING OUTCOMES

This course is designed for you to demonstrate your knowledge and skills to appreciate and navigate the complexities of government finances. On successful completion of this course, you will be able to achieve the following learning outcomes.

1. Formulate a step-by-step approach to analyzing fiscal problems and fiscal policy questions, as well as identify and offer solutions to various issues using economic, financial, and econometric tools of analyses.
2. Apply concepts of direct, indirect, fixed, step, and variable costs to the analysis of agency expenditure needs and producing simple, professional, and flexible budget.
3. Identify concepts used in public finance and the significance of both the public and private solutions to existing problems (as well as hybrid approaches to solving wicked problems) and propose/apply choices with a distinct public service perspective.
4. Assess the challenges of managing budgets in a public sector environment.

You will demonstrate your ability to achieve these learning outcomes through the assessment of your assignments: group assignments (outcome one), daycare budget assignment (outcome two), the final examination (outcome three), and two summaries (outcome four).

COURSE STRUCTURE & GRADING

Course Structure

This is a homework intensive course that expects high quality class participation. This course develops multiple skills with the following required tasks.

1. You will write five memorandums in a group incorporating data analysis from five homework assignments.
2. You will have a final examination incorporating the material from the course.
3. You will construct a flexible daycare budget.
4. You will write two summaries. One summary is an interview a public or nonprofit official by email, phone, or in person. The second summary is from a government or nonprofit meeting you attend.

Note: ***There are no make-up final exams in this course and late assignments are either accepted nor graded.***

Most class sessions will focus on conceptual and analytical material contained in the assigned readings and lecture notes. You will be expected to have read the assigned material and to have made a good faith effort to complete all written assignments.

I will sometimes lecture about the assigned material and about related topics not covered in the readings. At other times I will lead a discussion about the assignments in which class members

will be expected to demonstrate their understanding of the material. The readings also contain material that may not be discussed in class. You are responsible for that material.

Homework Assignments (50%)

You will complete five homework assignments throughout the course of the semester. All assignments will be completed in groups. I will assign groups shortly after the semester starts based on the enrollment. You should work with your assigned group but not in other groups. Each group will submit one assignment and each group member will receive the same grade. **You may not obtain previous semester answer keys or completed assignments.**

Each assignment will require some calculations given presented data and a memorandum to be written describing the findings. You will receive a grade of $\sqrt{+}$, $\sqrt{}$, or $\sqrt{-}$ on the five group exercises. These grades are for informational purposes only. **As long as your group makes a good faith effort you will receive five points for the assignment.** “ $\sqrt{+}$ ” indicates work that is accurate and well-presented, “ $\sqrt{}$ ” indicates work that is generally good but may have small errors, and “ $\sqrt{-}$ ” indicates that the assignment was largely incorrect and you are encouraged to see the instructor for review of the exercise. **In cases where the group exercise is not submitted in class or shows a lack of real effort, the group will receive no credit for the exercise.** The first assignment is due on **August 22**, the second is due on **September 5**, the third is due **September 19**, the fourth is due **October 17**, and the final assignment is due **October 31**. All assignments are due to be submitted via eLC by **3:35 PM and hard copy** brought to class. Each assignment is worth 10% of your grade and thus, the total for homework assignments is 50% of your final grade.

Final Examination (25%):

You will take a final examination on **November 28th**. The exam will require you to apply and incorporate concepts and course materials. The exam allows for a two-page cheat sheet. The exam will take place during the last class from **3:35 PM to 6:35 PM**. **No make-up exam will be given.**

Daycare Budget (20%):

You will individually create a flexible budget for a daycare center. The detailed assignment sheet will be provided with instructions. Your final products (electronic and hard copy) must be your own work. Under no circumstances should you obtain previous semester answer keys or completed assignments. Furthermore, you may not seek the assistance of those who have already taken this course; however, you may discuss the assignment and ideas for constructing the budget with your current classmates. This assignment is not a group assignment and should represent your own work. More detailed information regarding the daycare budget is outlined on the assignment sheet on eLC.

Summaries of a Public Meeting and Public Official Interview (5%):

You will write a one-page summary of a government or nonprofit meeting you attend. You will describe how the leaders discuss the budget and allocation of resources in the proceedings. You are required to attend a meeting of a county, city, town, state, nonprofit, or other policy-setting body. You will write a summary based on this experience. You should include details of the

meeting along with your observations. Include a copy of the agenda. You may not attend a meeting held at UGA.

You will write a one-page summary of an interview with a public official. You will interview the official by email, phone, or in-person about their management and leadership style within their line of work. You may not interview a UGA official. Both summaries are due by **3:35 PM on November 28**.

Course Grading

ASSIGNMENTS	RELEVANT LEARNING OUTCOME(S)	PERCENT OF YOUR GRADE	DUE DATE
1. Homework Assignments	Outcome 1	50%	See description or schedule
2. Final Examination	Outcome 3	25%	November 28 th
3. Daycare Budget	Outcome 2	20%	October 3 rd
4. Summaries	Outcome 4	5%	November 28 th

Assigning a Grade

Your weighted average on assignments will be used to determine your letter grade. In determining grades, I will follow the grading scale.

Weighted Average	Letter Grade	Assessment
100% - 93.00%	A	Superior performance
92.99% - 90.00%	A-	
89.99% - 88.00%	B+	
87.99% - 83.00%	B	Good performance
82.99% - 80.00%	B-	
79.99% - 78.00%	C+	Minimal performance
77.99% - 73.00%	C	
72.99% - 70.00%	C-	
69.99% - 60.00%	D	
0.00% - 59.99%	F<	Failed course

Late Assignment Policy and Incompletes

There are no make-up final exams in this course and late assignments are either accepted nor graded. Incomplete or “I” grades are permitted in rare circumstances only. The Professor has the right (1) to require documentation and proof of the need for an “I” grade, before agreeing to apply the “I” grade; (2) to the assignment of different and/or additional course requirements to the student to complete the course and/or (3) to impose a grade penalty for an “I” grade in the course. Please let the Professor know as soon as you see a problem developing. You can become familiar with the University’s course withdrawal procedures at UGA [UGA Withdrawal Policies](#).

REQUIRED TEXTBOOK & MATERIALS

Mikesell, John. L. (2017). Fiscal Administration: Analysis and Applications for the Public Sector, 10th Edition. Cengage Learning. ISBN-13: 978130595368-0

You will need to bring a basic scientific calculator to class. You can purchase one at most retail or online stores (e.g., Amazon, Target, Office Max, Staples, and Wal-Mart) for under \$30. Be sure to purchase a 2-line calculator or a graphic calculator.¹ While you may use a cell phone or tablet in class, you will not be allowed to use your phone or tablet in the final exam.

ACADEMIC RESOURCES

My goal is to create a learning environment in which you can be incredibly successful. I will work hard to create and improve the learning environment throughout the semester based on my own observations of the course and your feedback on what would ease your learning process. In return, I ask and encourage you to make the most of this learning opportunity. Please take advantage of the academic support services available to you at the University. Even if you have had excellent study skills in the past, it is easy to slip into suboptimal habits and these services can help you excel in your studies.

Library

The UGA librarians offer one-on-one consultations with students who are writing or re-writing research papers or projects. You can obtain assistance about appropriate research sources, avoiding plagiarism and properly citing work. Please send request to Nadine Cohen: ncohen@uga.edu or call at (706) 542-6708, and she will forward your request to the appropriate librarian subject specialist.

Division of Academic Enhancement

The Division of Academic Enhancement has experienced writing instructors to work individually with students to assist with matters such as paraphrasing, grammar, building a convincing argument, incorporating citations, and understanding how and when to cite. Students can bring current pieces of writing to up to two appointments per week. To schedule an appointment, call 707-542-7575 or visit <http://dae.uga.edu/tutoring/writing-tutoring/>

UNIVERSITY & COURSE POLICIES

Support for Students with Disabilities

UGA is committed to the success of all learners, and we strive to create an inclusive and accessible environment. In collaboration with the Disability Resource Center (<https://drc.uga.edu/>), we work with students who have documented disabilities to access reasonable accommodations and academic supports.

If you have, or think you may have, a disability (including an “invisible disability” such as a learning disability, a chronic health problem, or a mental health condition) that interferes with your performance as a student in this class, you are encouraged to arrange support services and/or accommodations through the Disability Resource Center. For more information or to speak with a coordinator, please call the Disability Resource Center at (706) 542-8719. Disability-based adjustments to course expectations can be arranged only through this process.

¹ For example, Texas Instruments calculators BA-II Plus, TI-30XIIS or TI-30XS. Other brands such as Casio FX-300MS that are also scientific calculators are also acceptable. Professor Lofton regularly uses a Texas Instruments BA-II Plus.

Students with disabilities who require reasonable accommodations in order to participate in course activities or meet course requirements should contact the instructor or designate during regular office hours or by appointment.

Diversity

Diversity encompasses acceptance and respect. The term "diversity" covers differences of culture, background and experience among individuals and groups. Such differences include, but are not limited to, differences of race, ethnicity, national origin, color, gender, sexual orientation, gender identity, age, and abilities, as well as political and religious affiliation and socioeconomic status.

The University of Georgia prioritizes diversity in education and recognizes that diversity is an integral component of educational excellence. Diversity and inclusion are also central to excellence in the nonprofit and public sectors. In the classroom, you are encouraged to honor the uniqueness of peers and to appreciate the opportunities to learn from one another.

During the semester, we will cultivate a practice of open and courteous dialogue. You are encouraged to share diverse experiences, ask questions, and explore different perspectives. Please demonstrate respect for each other's opinions and refrain from personal attacks or demeaning comments of any kind. **In addition, please remember to keep confidential all issues of a personal or professional nature that are discussed in class.**

Academic Honesty

As a University of Georgia student, you have agreed to abide by the University's academic honesty policy, "A Culture of Honesty," and the Student Honor Code. All academic work must meet the standards described in "A Culture of Honesty" found at: <https://honesty.uga.edu/Academic-Honesty-Policy/>. Lack of knowledge of the academic honesty policy is not a reasonable explanation for a violation. Questions related to course assignments and the academic honesty policy should be directed to the instructor.

Academic dishonesty violations will result in a minimum penalty of a '0' on the assignment or exam, can escalate to an academic dishonesty charge brought by the Professor, and can result in dismissal from the program of study and the University.

Religious Accommodations

UGA's religious accommodations policy, found at <https://eoo.uga.edu/definitions/religious-accommodations>, recognizes the diversity of faiths represented among the campus community and protects the rights of students, faculty, and staff to observe religious holidays according to their tradition. Under the Religious Holidays Attendance Policy, I can allow for students to make up work because of a religious observance provided that you notify me. Please look over the course schedule and contact me by the end of the second week of class if there are any classes you will miss due to a religious observance.

Course Policies

- Class begins at 3:35 PM and continues until 6:35 PM. We will typically take a short break

about halfway through. Please arrive promptly. All announcements will be made at the start of each class meeting.

- I encourage you to bring a notebook, tablet, or computer to class, but please do not spend time in class using social media or doing work not related to this class.
- The course is structured with lecture, group discussion, and case studies. For this reason, I expect you will actively participate in class by responding to questions posed on the course site, myself, or your colleagues. There is no formal attendance policy in the class however, active participation requires your attendance. To facilitate a collegial learning process, you should come to class having covered all the assigned readings (except where noted).
- Try and communicate with me in-person. I can probably address most of your questions before or after class, or during office hours. The office hours listed on the first page are *not* the only times when I will be available to meet. If the listed times don't suit your schedule, please send me an e-mail (mlofton@uga.edu) and propose three alternative times you could meet and I will let you know which option works best. If you are unable to meet, please send me an email that concisely articulates your question(s) or concerns. I will check my e-mail regularly and make every effort to respond to your question(s) in a timely manner.
- You will be required to submit your assignments to the electronic drop-box at the course eLC website. For the group assignments, please provide one submission per group and list all group members. Let me know if you can't deliver an assignment on time due to emergencies.
- No extra credit is given.

SCHEDULE OF CLASSES AND TOPICS²

Starred () material indicates required readings.*

Session 1: August 15

Overview of the Course & Introduction Principles of Public Financial Administration

Suggested Readings:

Lewis, C. and Hildreth, W. B. (2011) *Budgeting: Politics and Power*. (New York, NY: Oxford University Press), Chapter 9: How to Read a Local Budget

Musell, R. M. (2009) *Understanding Government Budgets a Practical Guide*. (New York, NY: Routledge), Chapter 8: The Federal Budget – An Example from the National Archives

Review a government's budget after class

→ For the FY 2017 federal budget, look on the OMB Budget web site:

<http://www.whitehouse.gov/omb/>

→ For state budgets, go to National Association of State Budget Officers state by state listing of state budget offices (<http://www.nasbo.org/resources/state-budget-office-directory>)

→ For local governments, search by the government name. A number of local governments put their annual budgets online.

² Schedule and readings subject to change at the discretion of the Professor. All changes will be noted on eLC..

→ For budgets in other countries, you will need to search online. See the OECD link for access to brief descriptions on national budgets in a number of countries.

Session 2: August 22

Fundamentals of Budgets and Budgeting: Budget Preparation

*Mikesell – Ch. 1 & 2

*Franklin, Aimee L. (2013) "Budgeting." In *Management Policies in Local Government Finance*, edited by John R Bartle, W Bartley Hildreth and Justin Marlowe. Washington DC: ICMA.

*Key, V. O. (1940) "The Lack of a Budgetary Theory," *The American Political Science Review* (December) 34(6):1137-1144.

*Fishbein, J. and Vebaun, D. (2009) "Managing the Personnel Budgeting Process." *Government Finance Review* (August): 67-73.

Schick, A. (2009) "Budgeting for Entitlements." *OECD Journal in Budgeting* Vol. 9, No. 2: 1-13.

HW 1 is Due

Session 3: August 29

Budget Analysis Tools: Cost Accounting & Cost Analysis

*Mikesell – Ch. 3 & 4

*Anthony, R. N. and Young, D. W. (2003) "Measurement and Use of Differential Costs" in *Management Control in Nonprofit Organizations*, 7th edition, pp. 272-277.

*Case: *The Heartland County Road Budget*

Pariser, D. B. and Brooks, R. C. (2003) "Determining the Full Cost of Residential Solid Waste Services" in *Case Studies in Public Budgeting and Financial Management*, 2nd Edition (Marcel Dekker)

Wildavsky, A. (1966) "The Political Economy of Efficiency: Cost-Benefit Analysis, Systems Analysis, and Program Budgeting" *Public Administration Review*, 26(4): 292-310.

Session 4: September 5

Budget Structures & Institutions

*Mikesell – Ch. 5

*Posner, P. and Park, C. 2007. "Role of the Legislature in the Budget Process." *OECD Journal in Budgeting* Vol. 7, No. 3: 1-26.

*Lauth, T. P. (2014) "Zero-Based Budgeting Redux in Georgia: Efficiency or Ideology?" *Public Budgeting and Finance*, 34(1): 1-17.

*Lu, Y. (2007) "Performance Budgeting: The Perspective of State Agencies" *Public Budgeting and Finance*, 27(4): 1-17.

Lienert, I. (2010) "Role of the Legislature in Budget Processes" International Monetary Fund.

HW 2 is Due

Session 5: September 12

Budget Systems and Reform

*Mikesell – Ch. 6

*Posner, P. and Sommerfeld, M. (2012) “The Politics of Fiscal Austerity: Implications for the United States” *Public Budgeting and Finance*, 32(3): 32-52.

*Rivlin, A. M. (2012) “Rescuing the Budget Process.” *Public Budgeting and Finance*, 32(3): 53-56.

*Nussle, J. (2012) “Perspectives on Budget Process Reform” *Public Budgeting and Finance*, 32(3): 57-60.

Session 6: September 19

Capital Budgeting & Accounting: Cost-Benefit Analysis

*Mikesell – Ch. 7

*Kaganova, O. (2011) *Guidebook on Capital Investment Planning for Local Governments*. The World Bank – Urban Development and Local Government. Chapter 1, 2, 3 (pg. 3-28)

*Chan, Y. (2004) “Use of Capital Budgeting Techniques and an Analytic Approach to Capital Investment Decisions in Canadian Municipal Governments.” *Public Budgeting and Finance* 24(2): 40-58.

HW 3 is Due

Session 7: September 26

Continued: Capital Budgeting & Accounting: Cost-Benefit Analysis

*Mikesell – Ch. 7

*Johnson, C. L. , Luby, M. J., Moldogaziev, T. T.(2014) *State and Local Financial Instruments: Policy Changes and Management*. Cheltenham, UK: Edward Elgar.

*Harris, J. (2005) “The Discourse of Governmental Accounting and Auditing.” *Public Budgeting and Finance*, 25(4s): 154-179.

Session 8: October 3

Taxation & Revenue Policy

*Mikesell – Ch. 8

*Bland, R. L. (2013) “Revenue Choices: Principles to Guide the Manager.” In *A Budgeting Guide for Local Government, Third Edition* (Washington, DC: ICMA), pp. 25-51.

*Bland, R. L. (2013) “Strategic Choices: Using Taxes for Economic and Political Purposes” In *A Budgeting Guide for Local Government, Third Edition* (Washington, DC: ICMA), pp. 129-150.

Session 9: October 10

Taxation: Property Tax

*Mikesell – Ch. 11

*Bland, R. L. 2013. "The Property Tax." In *Management Policies in Local Government Finance*, edited by John R Bartle, W Bartley Hildreth and Justin Marlowe. Washington DC: ICMA.

*Roy, K. (2000) Designing a Property Tax Reform Strategy for Sub-Saharan Africa: An Analytical Framework Applied to Kenya. *Public Budgeting and Finance*.

Carroll, D. A., Goodman, C. B. (2011) "The Effects of Assessment Quality on Revenue Volatility." *Public Budgeting and Finance*, 31(1): 76-94.

Session 10: October 17

Taxation: Individual Income Tax

*Mikesell – Ch. 9

*Alm, J. and Borders, K. (2014) "Estimating the "Tax Gap" at the State Level: The Case of Georgia's Personal Income Tax." *Public Budgeting and Finance*, 34(4): 61-79.

HW 4 is Due

Session 11: October 24

Taxation: Sales Taxes, User Fees, and Charges

*Mikesell – Ch. 10

*Bland, R. L. (2005) "Service charges and regulatory fees." In *A Revenue Guide for Local Government, Second Edition* (Washington, DC: ICMA), pp. 157-183.

Session 12: October 31

Taxation: Intergovernmental Fiscal Relations

*Mikesell – Ch. 14

*de Mello, L. R. (1999) "Intergovernmental Fiscal Relations, Coordination Failures, and Fiscal Outcomes." *Public Budgeting and Finance*, 19(1): 3-25.

*Nesbit, T. M., and Kreft, S. F. (2009) "Federal Grants, Earmarked Revenues, and Budget Crowd-Out: State Highway Funding." *Public Budgeting and Finance*, 29(2): 94-110.

Session 13: November 7

Taxation: Debt Administration & Cash Management

*Mikesell – Ch. 15

* Peng, Jun 2013. "Cash, Investments, and Pensions" In *Management Policies in Local Government Finance*, edited by John R Bartle, W Bartley Hildreth and Justin Marlowe. Washington DC: ICMA.

*Bifulco, R., Bunch, B., Duncombe, W. Robbins, M., and Simonsen, W. (2012) "Debt and Deception: How States Avoid Making Hard Fiscal Decisions." *Public Administration Review*, 72(5): 659-667.

*Case: Harrisburg's Failed Infrastructure Project

John Petersen and Miguel Valadez. 2004. "Borrowing Instruments and Restrictions on Their Use." in *Subnational Capital Markets in Developing Countries: From Theory to Practice* Edited by Mila Freire and John Petersen with Marcela Huertas and Miguel Valadez. (Washington, DC: World Bank and Oxford University Press), pp. 47-110.

Session 14: November 14

Taxation: Exam Review

* Look over practice exam posted and come to class with questions

Session 15: November 28

Final Exam

Budget-Related Websites

Congressional Budget Office

www.cbo.gov

Government Accountability Office

www.gao.gov

Government Finance Officers Association

www.gfoa.org

National Association of State Budget Officers

www.nasbo.org

OECD Budgeting and Public Expenditures

http://www.oecd.org/department/0,3355,en_2649_34119_1_1_1_1_1,00.html

OECD Budget Practices and Procedures Database

http://www.oecd.org/document/61/0,3746,en_2649_34119_2494461_1_1_1_1,00.html

OECD Journal on Budgeting

http://www.oecd.org/document/14/0,3746,en_2649_34119_2074062_1_1_1_1,00.html

Tax Policy Center (Urban Institute-Brookings)

www.taxpolicycenter.org

U.S. Office of Management and Budget

www.whitehouse.gov/omb

World Bank, Public Finance

<http://web.worldbank.org/WBSITE/EXTERNAL/TOPICS/EXTPUBLICSECTORANDGOVERNANCE/EXTPUBLICFINANCE/0,,menuPK:1339576~pagePK:149018~piPK:149093~theSitePK:1339564,00.html>

Class Meeting Schedule³

Session	Date	Class Topic	Assignment(s) Due	Readings*
1	8/15	Overview of Course & Principles of Public Financial Administration		
2	8/22	Fundamentals of Budgets and Budgeting: Budget Preparation	HW 1	Mikesell – Ch. 1 & 2
3	8/29	Budget Analysis Tools: Cost Accounting & Cost Analysis		Mikesell – Ch. 3 & 4
4	9/5	Budget Structures & Institutions: Federal, State, & Local	HW 2	Mikesell – Ch. 5
5	9/12	Budget Systems and Reform		Mikesell – Ch. 6
6	9/19	Capital Budgeting & Accounting: Cost-Benefit Analysis	HW 3	Mikesell – Ch. 7
7	9/26	Continued: Capital Budgeting & Accounting: Cost-Benefit Analysis		Mikesell – Ch. 7
8	10/3	Taxation & Revenue Policy	DCB Due	Mikesell – Ch. 8
9	10/10	Taxation: Property Tax		Mikesell – Ch. 11
10	10/17	Taxation: Individual Income Tax	HW 4	Mikesell – Ch. 9
11	10/24	Taxation: Sales Taxes, User Fees, and Charges		Mikesell – Ch. 10
12	10/31	Intergovernmental Fiscal Relations	HW 5	Mikesell – Ch. 14
13	11/7	Debt Administration & Cash Management		Mikesell – Ch. 15
14	11/14	Exam Review		
	11/21	Holiday: Thanksgiving Break – No Class		
15	11/28	Final Exam	Summaries Due	

*Readings listed are from the main textbook. The added required readings are listed in *Schedule of Classes and Topic*.

³ Please note that the course syllabus is a general plan for the course. The schedule and readings are subject to change at the discretion of the Professor. All deviations will be announced to the class and noted on the course eLC page.