INSTRUCTOR

Dr. Alex Combs

Email: Alex.Combs@uga.edu
Office Location: Baldwin Hall 278
Office Hours: By appointment (link on eLC)

"Don’t tell me what you value, show me your budget, and I’ll tell you what you value."

- Joe Biden

COURSE DESCRIPTION

Principal aspects of public financial management, including accounting, budgeting, capital budgeting, revenue forecasting, risk management, and auditing. The focus of the course is on state and local finance. Nonprofit finance will be incorporated where methods and requirements differ from state and local government.

COURSE OBJECTIVES

This course is designed as a survey of the principles, issues, and skills of financial management in the public sector. The objectives of the course are to provide students with both a theoretical understanding of the topic and to develop some of the fundamental skills necessary to work competently in the field. The focus will be on preparing students to be skilled consumers of financial information who possess the ability to analyze and make sound decisions based upon their analysis.

This course contributes toward the following MPA program competencies: 1) To participate in the Public Policy Process, and 2) To analyze, synthesize, think critically, solve problems, and make decisions. By the conclusion of this course, students should be able to:

1. Analyze budget and policy alternatives using quantitative and qualitative tools to evaluate decisions and explain potential ramifications for diverse constituencies
2. Manage financial resources and evaluate budgets and the fiscal health of governments
3. Practice various methods and analytical tools to analyze policy design and interpret data to provide effective reasoning for decision making, budget development, and policy creation
TOPICAL OUTLINE

Budgeting
Cost behavior
Cost measurement
Capital budgeting
Short-term finance
Accountability & control
Analyzing financial statements
Nonprofit accounting
Government accounting
Financial condition analysis
Long-term finance

COURSE MATERIALS

Required

- Access to a laptop or tablet with Microsoft Office Suite. Assignments and in-class work will require the use of Excel.

Recommended


PRE-REQUISITES

This course has no pre-requisites. Coverage of topics is designed so students can succeed regardless of prior coursework. Presumably, students who have completed Data Applications in Public Administration (PADP 7120), Public Financial Administration (PADP 6930), and Foundations of Policy Analysis (PADP 6950) will find course topics more familiar. Competency in Microsoft Excel is expected, but its use to complete coursework will be demonstrated in class regularly.
Disclaimer

The syllabus is a general plan for the course; deviations may be necessary.

Attendance & Late Work

Attendance is strongly encouraged but not required. In general, absences do not need to be excused. All graded assignments can be completed online without attending class meetings. However, multiple assignments are designed to be completed in class to lessen the workload, and class meetings will -- in theory -- facilitate successful completion of other assignments. Assignment deadlines will be enforced. Late work without any known, acceptable excuse will receive no credit. If circumstances arise that prevent you from completing work on time, let me know as soon as possible, and I will work with you to arrive at a solution that is as fair to you, me, and other students as possible.

Finance Skills

Almost all class meetings will involve actively learning one or more skills relevant to public and/or nonprofit financial management. The selected skills correspond to the readings listed for that week's class meeting. Each skill will be briefly reviewed, then demonstrated, then practiced together. Lastly, there will be a deliverable for you to complete independently or in a group, which will be graded pass/fail based on participation during class or successful completion outside of class by the time it is due. If you miss class and wish to complete the finance skill(s) for credit, email me the deliverable(s) by 12:00pm EST the Thursday following class. I will check work done outside of class for accuracy and completeness.

Each student can miss the finance skill(s) scheduled for one particular week with no consequence to their finance skills grade. If the chaos of life prevents you from attending class and completing the finance skill outside of a class that you missed, let me know if you'd like to receive credit regardless. Again, this can only be done for one week. More than one week would present too much risk of a student falling behind. Be aware that while you may miss a week's finance skills, I make an effort to scaffold weekly activities into later assignments, such as problem sets or case studies. While missing a week's finance skills may not have an immediate, direct effect on your course grade, it may be in your best interest to attempt to complete the finance skill(s) you missed to better prepare for subsequent assignments.

Problem Sets

Students are expected to complete two problem sets. Problem sets will focus on financial analyses similar to those covered in the readings and/or class. Students can work in groups of two on problem sets.

Quizzes

Students are expected to complete six online quizzes administered on eLC. Quizzes will focus on financial management principles from the required readings. Quizzes can be attempted twice. Students will be able to see the total score of their first attempt and their answer to each question. If not satisfied with their first attempt, students are encouraged to review the readings to identify the questions they
Case Studies

Students are expected to complete two case studies that serve as midterm and final assessments. These are individual assignments. Specific instructions will be included with each case study.

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 here (http://honesty.uga.edu/). The Academic Honesty Policy can be found here (https://honesty.uga.edu/Academic-Honesty-Policy/).

Accommodations Due to Disability

Students who seek special accommodations due to a disability should contact me during the first week of the semester or as soon as the need for the accommodation is discovered. I will work with the Disability Resource Center (706-542-8719, http://drc.uga.edu/) to provide appropriate accommodations.

Mental Health and Wellness Resources

If you or someone you know needs assistance, you are encouraged to contact Student Care and Outreach in the Division of Student Affairs at 706-542-7774 or visit https://sco.uga.edu (https://sco.uga.edu/). They will help you navigate any difficult circumstances you may be facing by connecting you with the appropriate resources or services. UGA has several resources for a student seeking mental health services (https://www.uhs.uga.edu/bewelluga/bewelluga) or crisis support (https://www.uhs.uga.edu/info/emergencies). If you need help managing stress anxiety, relationships, etc., please visit BeWellUGA (https://www.uhs.uga.edu/bewelluga/bewelluga) for a list of FREE workshops, classes, mentoring, and health coaching led by licensed clinicians and health educators in the University Health Center. Additional resources can be accessed through the UGA App.

FERPA Notice

The Federal Family Educational Rights and Privacy Act (FERPA) grants students certain information privacy rights. See the registrar’s explanation here (https://osas.franklin.uga.edu/ferpa-and-privacy). FERPA allows disclosure of directory information (name, address, telephone, email, date of birth, place of birth, major, activities, degrees, awards, prior schools), unless the following form (https://reg.uga.edu/_resources/documents/imported/FERPARequestForRestriction.pdf) is submitted to the Registrar’s Office.

Inclusion and Identity
This class strives to promote a sense of community and a welcoming space for a diversity of ideas, perspectives, and experiences. All members of our classroom community, including all students and the instructor, should strive to respect one another’s differences of identity, e.g., religion, race, ethnicity, sexual orientation, and gender. UGA’s educational platform provides a roster of legal student names for the instructor. Students are encouraged to reach out to the instructor early in the semester if they wish to be addressed by an alternate name or gender pronoun.

### Prohibition on Recording Lectures

In the absence of written authorization from the UGA Disability Resource Center, students may not make a visual or audio recording of any aspect of this course. Students who have a recording accommodation agree in writing that they:

- Will use the records only for personal academic use during the specific course.
- Understand that faculty members have copyright interest in their class lectures and that they agree not to infringe on this right in any way.
- Understand that the faculty member and students in the class have privacy rights and agree not to violate those rights by using recordings for any reason other than their own personal study.
- Will not release, digitally upload, broadcast, transcribe, or otherwise share all or any part of the recordings. They also agree that they will not profit financially and will not allow others to benefit personally or financially from lecture recordings or other course materials.
- Will erase/delete all recordings at the end of the semester.
- Understand that violation of these terms may subject them to discipline under the Student Code of Conduct or subject them to liability under copyright laws.

### Coronavirus Information

- **Face Coverings:** Following guidance from the University System of Georgia, face coverings are recommended for all individuals while inside campus facilities.

- **How can I obtain the COVID-19 vaccine?** University Health Center is scheduling appointments for students through the UHC Patient Portal (https://patientportal.uhs.uga.edu/login_dualauthentication.aspx). Learn more here – https://www.uhs.uga.edu/healthtopics/covid-vaccine. The Georgia Department of Health, pharmacy chains and local providers also offer the COVID-19 vaccine at no cost to you. To find a COVID-19 vaccination location near you, please go to: https://georgia.gov/covid-vaccine. In addition, the University System of Georgia has made COVID-19 vaccines available at 15 campuses statewide and you can locate one here: https://www.usg.edu/vaccination

- **What do I do if I have symptoms?** Students showing COVID-19 symptoms should self-isolate and schedule an appointment with the University Health Center by calling 706-542-1162 (Monday–Friday, 8 a.m.–5 p.m.). Please DO NOT walk-in. For emergencies and after-hours care, see, https://www.uhs.uga.edu/info/emergencies.

- **What do I do if I test positive for COVID-19?** If you test positive for COVID-19 at any time, you are required to report it through the DawgCheck Test Reporting Survey. We encourage you to stay at home if you become ill or until you have excluded COVID-19 as the cause
of your symptoms. UGA adheres to current Georgia Department of Public Health (DPH) quarantine and isolation guidance and requires that it be followed. Follow the instructions provided to you when you report your positive test result in DawgCheck.

- **Guidelines for COVID-19 Quarantine Period (As of 8/1/21; follow DawgCheck or see DPH website for most up-to-date recommendations):**

  Students who are fully vaccinated do not need to quarantine upon exposure unless they have symptoms of COVID-19 themselves. All others should follow the Georgia Department of Public Health (DPH) recommendations:

  Students who are not fully vaccinated and have been directly exposed to COVID-19 but are not showing symptoms should self-quarantine for 10 days. Those quarantining for 10 days must have been symptom-free throughout the monitoring period and continue self-monitoring for COVID-19 symptoms for a total of 14 days. You should report the need to quarantine on DawgCheck (https://dawgcheck.uga.edu/), and communicate directly with your faculty to coordinate your coursework while in quarantine. If you need additional help, reach out to Student Care and Outreach (sco@uga.edu) for assistance.

  Students, faculty and staff who have been in close contact with someone who has COVID-19 are no longer required to quarantine if they have been fully vaccinated against the disease and show no symptoms.

  **What if my health or circumstances makes attending class exceed my risk tolerance concerning COVID-19?**

  To the best of my ability to understand, UGA has transitioned the risk of contracting COVID-19 to the same risk as contracting any illness from attending class. Therefore, preemptive accommodations cannot be made to allow students to attend class who are not actively ill. At a maximum, I can deliver two class meetings in a modality other than entirely in person. A student seeking an accommodation due to health risks from COVID-19 should contact Student Care & Outreach.

  **Monitoring conditions:** Note that the guidance referenced in this syllabus is subject to change based on recommendations from the Georgia Department of Public Health, the University System of Georgia, or the Governor's Office or. For the latest on UGA policy, you can visit coronavirus.uga.edu.

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**FINAL GRADE**

Your final grade will be based on the following:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Percent Weight</th>
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<tbody>
<tr>
<td>Finance Tools (15)</td>
<td>20</td>
</tr>
<tr>
<td>Problem Sets (2)</td>
<td>20</td>
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<tr>
<td>Quizzes (6)</td>
<td>20</td>
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<tr>
<td>Midterm Case Study</td>
<td>20</td>
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<tr>
<td>Final Case Study</td>
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**Grading Scale**

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<td>Score Range</td>
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<tr>
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<td>87-89.99</td>
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<td>B-</td>
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