School of Public & International Affairs
UNIVERSITY OF GEORGIA

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: 36732
Semester: Spring 2022
Credit Hours: 3.00
Class Location: Baldwin Hall 101D
Class Time: Monday 4:10 PM – 6:55 PM
Class Sessions: January 10th to May 2nd
Class Format: Face to Face

INSTRUCTOR INFORMATION

Instructor: Dr. Michelle L. Lofton
Email: mlofton@uga.edu
Office Location: 280A Baldwin Hall
Athens, GA 30602-1615
Office Phone: 706-542-1746
Office Hours: Monday 12:00 PM – 3:00 PM
or by appointment

COURSE DESCRIPTION

This course is a graduate level survey course designed to introduce you to government fiscal affairs at the federal, state, and local levels of government. 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 financial affairs of any government without having a multidisciplinary "toolbox" of knowledge and skills. This course will build your "toolbox" by exposing you to public budgeting, the politics of the budgetary process, taxation and revenue policy, and financial management tools.

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 more time on a certain topic and less on another. The course syllabus is a general plan for the course; deviation announced to the class may be necessary. Please stay tuned into eLC and in-class announcements to make sure you have the latest information in hand.

Prerequisites
There are no prerequisites for this course.

LEARNING OBJECTIVES

This course is designed for you to demonstrate your knowledge and skills to appreciate and navigate the complexities of government finances. You will display the two competencies in demonstrating your ability (1) to participate in the public policy process, and (2) to analyze, synthesize, think critically, solve problems and make decisions. Upon successful completion of this course, you will be able to achieve the following:

1. Identify and apply concepts used in public finance using budgetary, economic and financial tools of analyses.
2. Describe the public budgeting process and assess the challenges of managing budgets in a public sector environment.
3. Construct a simple, professional, and flexible public budget given provided situational constraints.
4. Analyze fiscal problems and fiscal policy questions, as well as propose different approaches to solving problems with a distinct public service perspective.

You will have the opportunity to demonstrate your ability to achieve these learning objectives through the assessment of class discussions, written assignments, and examinations. The formal assessment of your progress in achieving these learning objectives is from your assignments.

ACTIVE LEARNING STATEMENT

Active learning is any activity that requires you to think about what you are learning, as you are learning it. A myriad of research studies on the effectiveness of activity learning in college classrooms points to improvements in engagement, long term retention of course content, improved competencies, and higher course grades. In this course, you will engage in the learning process through the construction of knowledge and understanding with interactive instructional activities that promote higher order thinking. During your successful completion of this course, you will engage in active learning opportunities designed to focus your attention on improving targeted skills that support the achievement of the learning objectives.

COMMUNITY EXPECTATIONS

The following community expectations have been developed by our class.

Expectations of Peers and Group Interactions

You expect that your peers will have open lines of communication, actively listen, provide some give and take, put in quality effort, value each other's time, and adhere to COVID-19 protocols.

Expectations of Yourself

You will do the readings. You will contribute one-hundred percent to the group project. You will actively participate in class discussions, put in effort to enhance your overall understanding of the budgeting process, improve your writing skills as it relates to financial topics, and gain prospective of theoretical frameworks.

Expectations of Dr. Lofton
Dr. Lofton will have clear expectations on assignments and projects. Dr. Lofton will be responsive to inquiries, present lectures that are relevant and concise, communicate feedback on graded work, be open-minded, and have flexibility with class.

Expectations of Learning in the Course
You expect to learn how to improve your Microsoft Excel skills, understanding of the budgeting process, analyzing financial documents, handling financial challenges, and improvement in tax and revenue policy.

COURSE STRUCTURE & GRADING

Course Structure
The course is a face-to-face course. This is a critical thinking and writing intensive course where you'll be expected to engage in high quality class participation. Each class sessions will focus on conceptual and analytical material contained in the assigned readings and lecture. During each class, you will make progress towards improving your skills to achieve the learning objectives through an active learning instructional framework. You will be expected to have read the assigned material and to have made a good faith effort to complete all written assignments. However, I am available to aid in supporting your learning both during and outside of class hours.

This course develops multiple skills with the following required tasks.

Course Grading

ASSIGNMENTS	RELEVANT LEARNING OBJECTIVES	PERCENT OF YOUR GRADE	DUE DATE
1. Examination One	Objective 4	20%	February 28th
2. Examination Two	Objective 4	20%	April 19th
3. Group Research Project	Objective 2	25%	See description and schedule
4. Exercises	Objective 1	15%	See description
5. Individual Budget	Objective 3	15%	March 21st
6. Excel Certification	Objective 3	5%	January 31st

Examinations (40%)
You will complete two essay examinations worth 40% of your final grade. The purpose of these exams are to (1) assess your ability to think critically, analyze data, and apply concepts learned in the course to a real-world scenario, (2) assess your written communication skills, and (3) assess your ability to work under various fixed timelines. These skills assessed are necessary to be successful in public sector employment opportunities. The exams will require you to apply and incorporate concepts and course materials to a hypothetical case. Each examination requires your essay to respond to questions provided about the case and submit to the eLC course page.

The examinations are completed individually but are open-book and open-note. The same grading rubric will be used to assess both examinations. A final exam will be provided as an

option to replace the grade of exam one or exam two, if you make a higher scoring grade. The final exam will be comprehensive but you will receive at least one week to complete the exam. Please email a week before the final exam is provided to indicate that you will take the optional final exam. If there are any extenuating circumstances regarding the exam dates and times, please email me at your earliest convenience.

Examination Schedule

EXAM	AVAILABILITY DATE	DUE DATE	GRADE
1. One	4:10 PM on February 28th	11:30 PM on February 28th	20%
2. Two	4:10 PM on April 18th	11:30 PM on April 19th	20%
3. *Final (optional)*	6:55 PM on May 2nd	11:30 PM on May 9th	(*replace*)

Group Research Project (25%)
The purpose of this project is to (1) improve upon your practical knowledge about budget practice, technique, reform, and results; (2) synthesize information you have learned over the course; and (3) allow for you to participate in a working group of your peers to critically think and develop solutions to problems.

The class will be divided into teams to produce a research project about an agency in a state government. You will select your group shortly after the semester starts based on the enrollment and work as a group throughout the course. We will evaluate the financial implications of COVID-19 and recessions on each agency. I have assigned specific days in the course to work with your group as well as indicated deadlines for each deliverable. Each group will submit one assignment and each group member will receive the same grade. However, peer evaluations will be required at the end of the project and I may adjust an individual group member's grade based on the peer feedback. Detailed information about the group project is available on the group project assignment sheet on eLC.

Exercises (15%):
For each class session, you will participate in active learning exercises. The purpose of the exercises is to evaluate your engagement with the course materials and provide more timey feedback of your learning. The exercises will be completed in-class and be used in discussions and group activities to address concepts covered in the course. The exercises can be in relation to a class lecture, assigned readings, or your group research project. The exercises will be submitted at the end of each class.

You will receive a feedback grade of √+, √, or √- on the exercises. These grades are for informational purposes only. **As long as you make a good faith effort you will receive points for the exercise.** "√+" indicates work that is accurate and well-presented, "√" indicates work that is generally good but may have small errors, and "√-" indicates that the assignment was largely incorrect and you are encouraged to see me for review of the exercise during my office hours or by appointment so we can work together on your learning of the content. In cases where the exercise is not submitted in-class or shows a lack of real effort, you will receive no credit for the exercise. I will randomly select exercises turned in over the course of the semester to evaluate your overall in-class exercise grade. If you have actively participated and put forth a good faith effort to contribute to selected activities, you will receive full credit for 15% of your final grade.

You will be given the opportunity to make-up an exercise with an alternative assignment if you have an absence from class due to extenuating circumstances (e.g., sickness, hospitalization, birth of a child, and death of a loved one).

Individual Budget (15%):
You will individually create a flexible budget for a museum. The purpose of this assignment is to create a simple, professional, and flexible public budget given provided situational constraints. Furthermore, you will be able to highlight your skills to present your findings visually and in writing. You may discuss the assignment and ideas for constructing the budget with your current classmates but the final products (electronic Excel file and PDF copy) must be your own work. The assignment sheet regarding the detailed instructions is accessible via eLC, closer to the due date.

Microsoft Excel Certification (5%):
You will individually complete a Microsoft Excel certification – Excel Essential Training (Office 365/Microsoft 365) by Dennis Taylor in LinkedIn Learning. The purpose of this assessment is to build your Microsoft Excel skills since this program is frequently used by public and nonprofit officials in their careers. Microsoft Excel, an essential tool in budget compilation and analysis, has become an almost universally required skill for budget analysts. **You are required to complete the Excel certification by the third week of the course.** Log in to LinkedIn Learning (formerly Lynda.com) at UGA: https://eits.uga.edu/learning_and_training/lynda/ to access the Excel training with your email address. You can consider watching more Excel videos (e.g., Excel 2016 Essential Training which is more in depth) or those 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), if it suits your interest.

Assigning A Course Grade
Your weighted average on assignments will be used to determine your letter grade. In determining grades, I will use the following 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
You will be given the opportunity to make-up exams in this course and turn in late assignments only for extenuating circumstances and/or conflicts with institutionally approved absences. Incomplete or "I" grades are permitted in rare circumstances after discussing with me in a schedule meeting during my office hours or by appointment. Please let me know as soon as you see a problem developing. You can become familiar with the University's course withdrawal procedures at: UGA Withdrawal Policies.

COURSE MATERIALS

Required Materials
The research articles you will read in the course can be found by accessing the UGA library's website or our eLC course materials.

You can bring a basic scientific calculator to class. You can purchase one at most retail or online stores (e.g., Amazon, Target, Office Depot/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 be more professional in future employment using a calculator.

Supplemental Materials
The following textbook will be used as a supplement to the class presentations. You can purchase a copy or reserve it at the library.

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

ACADEMIC RESOURCES

My goal is to create a learning environment in which you can be successful at achieving the learning outcomes. 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. I am also available to aid in your learning process during the semester.

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 Elizabeth White: elizabethwhite@uga.edu or call at (706) 542-0516, and she will provide assistance or forward your request to the appropriate librarian subject specialist.

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

Division of Academic Enhancement
The Division of Academic Enhancement has several graduate student resources. These range from writing assistance to graduate student small group workshops. Online graduate writing tutoring comes from experienced writing instructors who 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 email current pieces of writing on an appointment basis. To schedule an appointment, visit the following website: https://dae.uga.edu/resources/graduate_student_resources/

UNIVERSITY POLICIES

Accessibility Statement
UGA is committed to the success of all learners, and we strive to create an inclusive and accessible environment. If you anticipate issues related to the format or requirements of this course, please meet with me. I would like us to discuss ways to ensure your full participation in the course. 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.

The Disability Resource Center (https://drc.uga.edu), works with students who have documented disabilities to access reasonable accommodations and academic supports. 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. If you determine that formal, disability-related accommodations are necessary, it is important that you be registered with the Disability Resource Center and notify me of your eligibility for reasonable accommodations in order to participate in course activities or meet course requirements. We can then plan how best to coordinate your accommodations. Please contact me by the end of the second week of class if there are any issues in receiving your documentation with the Disability Resource Center.

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," the University's policy and procedures for handling cases of suspected dishonest, which can be found at: https://honesty.uga.edu/Academic-Honesty-Policy/. The UGA Student Honor Code states "*I will be academically honest in all of my academic work and will not tolerate academic dishonesty of others."* 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 me.

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 me, 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.

Mental Health and Wellness Resources
UGA has several resources to aid in your mental and emotional health needs. You can take note of the following support 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. 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 to support your well-being and mental health (https://www.uhs.uga.edu/bewelluga/bewelluga) as well as crisis support (https://www.uhs.uga.edu/info/emergencies).
- The University Health Center offers FREE workshops, classes, mentoring and health coaching led by licensed clinicians or health educators: https://healthcenter.uga.edu/bewelluga/
- If you need help managing stress anxiety, relationships, etc., please visit BeWellUGA (https://www.uhs.uga.edu/bewelluga/bewelluga).
- Counseling and Psychiatric Services (CAPS) is your go-to, on-campus resource for emotional, social and behavioral-health support: https://caps.uga.edu/, TAO Online Support (https://caps.uga.edu/tao/), 24/7 support at 706-542-2273.
- Additional resources can be accessed through the UGA Mobile App.

FERPA Notice
The Federal Family Educational Rights and Privacy Act (FERPA) grants students certain information privacy rights. See the registrar's explanation at: https://apps.reg.uga.edu/FERPA/

COURSE POLICIES

Diversity and Inclusion Statement
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 public and nonprofit sectors. In the classroom, you are encouraged to honor the

uniqueness of peers and to appreciate the opportunities to learn from one another. All persons have the right to be addressed and referred to in accordance with their personal identity. In this class, you will have a chance to indicate the name that you prefer to be called, and if you choose, to identify pronouns with which you would like to be addressed. I will do my best to address and refer to you accordingly and encourage you to support classmates in doing so as well.

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.**

Land and Labor Acknowledgement
I would like to acknowledge that the land I live and work on by naming the Muscogee-Creek, Cherokee, and Chickasaw Peoples upon whose territory the University of Georgia stands. I further acknowledge the enslaved peoples, primarily of African descent, whose labor built much of the University of Georgia.

Your Health
You have a critical role to play as we work together to protect the health and safety of every member of the Bulldog Nation. By coming to campus, you are acknowledging that you have checked, and do not have, symptoms of COVID-19. If you report symptoms, the University follows a confidential process for securely notifying health officials who can begin contact tracing and provide appropriate support services. You are still required to report a positive COVID-19 test through DawgCheck. More information can be found at: https://dawgcheck.uga.edu/

Use of Face Coverings
Following guidance from the University System of Georgia, face coverings are recommended for all individuals while inside campus facilities. Like other buildings on campus, in Baldwin Hall, face coverings in public indoor spaces, including classrooms, are **recommended** for all faculty, staff, students and visitors. You may wear a face covering in class.

COVID-19 Guidance
Guidance is provided below for some common COVID-19 questions. Please, review the UGA Coronavirus (COVID-19) Information and Resources website which includes helpful, up-to-date messages for students.

What do I do if I have symptoms?
If you are showing symptoms, you should self-isolate and get tested. You can 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.

How do I get a test?
If you are demonstrating symptoms of COVID-19, you should call the University Health Center (UHC). The UHC is offering testing by appointment for you as a student. You may book an appointment by calling 706-542-1162. UGA will also test asymptomatic students with surveillance tests. If you are living in residence halls, Greek housing and off-campus apartment complexes, you are encouraged to participate.

What do I do if I test positive? - Isolation Guidance
If you test positive for COVID-19 at any time, either through a PCR test, an Antigen test, or a home test kit, you are **required** to report it through the DawgCheck Test Reporting Survey. Follow the instructions provided to you when you report your positive test result in DawgCheck.

As of December 29, 2021, when an individual receives a positive COVID-19 test: Everyone, **regardless of vaccination status**, should:

- Stay home for 5 days.
- If you have no symptoms or your symptoms are resolving after 5 days, you can leave your house and return to class.
- Continue to wear a mask around others for 5 additional days.

What do I do if I have been exposed to COVID-19? - Quarantine Guidance
If you have been exposed (within 6 feet for a cumulative total of 15 minutes or more over a 24-hour period – unmasked**) to someone with COVID-19 or to someone with a positive COVID19 test and you are:

- Boosted, or have become fully vaccinated within the last 6 months (Moderna or Pfizer vaccine) or within the last 2 months (J&J vaccine)
  - You do not need to quarantine at home and may come to class.
  - You should wear a mask around others for 10 days.
  - If possible, get tested on day 5.
  - If you develop symptoms, get tested and isolate at home until test results are received, then proceed in accordance with the test results.

- Unvaccinated, or became fully vaccinated more than 6 months ago (Moderna or Pfizer vaccine) or more than 2 months ago (J&J vaccine) and have not received a booster:
  - You must quarantine at home for 5 days. After that you may return to class but continue to wear a mask around others for 5 additional days.
  - If possible, get tested on day 5.
  - If you develop symptoms, get tested and isolate at home until test results are received, then proceed in accordance with the test results.

** "Masked-to-masked" encounters are not currently considered an exposure; this type of interaction would not warrant quarantine.

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.

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 COVID19 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

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. For the latest on UGA policy, you can visit coronavirus.uga.edu.

Academic Calendar and Schedule
This semester the daily class schedule has been adjusted to add five minutes between classes. You can access the daily class schedule at: https://reg.uga.edu/general-information/daily-class-schedule/

Participation Policy
Your active participation through in-person attendance is highly encouraged in this course. However, there might be instances in which you cannot attend in-class sessions. Excused absence from class can include properly documented sickness or hospitalization, birth of a child, active duty service requirements, documented family medical emergencies, or university business. In the event that the university cancels classes, such as for severe weather, you are expected to continue with readings as originally scheduled. Any assignments scheduled during those missed classes, such as a group project deliverable or the exercises, are due at the next class meeting unless other instructions are posted at the course eLC page or communicated via email.

Staying in Touch and Checking Your Email
Office hours are encouraged and can be schedule by appointment if the provided office hours do not fit with your schedule. Please email me with three preferred times to schedule a meeting when making an appointment outside of office hours. If preferred, office hour meetings can occur with you online via Zoom or by phone. Please, **check your University email** regularly so you don't miss important information.

Additional Course Policies
- Class begins at 4:10 PM and continues until 6:55 PM. Please arrive promptly since all announcements will be made at the start of each class meeting.

- I encourage you to bring a notebook, tablet, or computer to class, for notetaking and active learning activities. However, please do not spend time in class using social media or doing work not related to this class; the goal is for our time together to be focused and engaged, and I encourage you to adopt strategies that will help both you and your classmates.

- The course is structured with active learning activities, group discussion, and short lectures. For this reason, I expect you will actively participate by responding to questions posed by myself or your colleagues. There is no mandatory attendance policy in the class however, active participation and the exercises requires your engagement. To facilitate a collegial learning process, you should have reviewed all the assigned materials prior to class.

- Please aim to communicate with me if you have concerns. I can address most of your questions before or after class, during office hours, or over email. 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. 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, within 24-hours.

- 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 as soon as possible if you can't deliver an assignment on time due to emergencies.

- No extra credit is given.

Class Meeting Schedule[2]

Session	Date	Class Topic	Assignment(s) Due	Readings*
		Part 1: Public Budgets and Budgeting		
1	1/10	Overview of Course and Principles of Public Financial Administration		
	1/17	***Holiday: Martin Luther King Jr. Day – No class***		
2	1/24	Fundamentals of Budgets and Reading a Budget		Franklin (2012) Lewis & Hildreth (2011) *Mikesell – Ch. 1 & 2*
3	1/31	The Budgeting Cycle and Creating A Personnel Budget *Guest Speaker: Kenneth Hunter (City of Rocky Mount, North Carolina)*	***Excel Certification Due***	Fishbein & Vehaun (2009) Preparing Personnel Budgets Budget Cycle Chapter Pages
4	2/7	Cost Accounting and Cost Analysis	***Group Project: Synopsis***	Mohr (2016) The Use of Cost Accounting to Improve Budgeting *Mikesell – Ch. 3 & 4*
5	2/14	Budgeting Principles and Alternative Budgeting Systems		Shybalkina & Bifulco (2018) *Mikesell – Ch. 6*
6	2/21	Capital Budgeting and Time Value of Money		Srithongrung (2017) *Mikesell – Ch. 7*
7	2/28	**EXAMINATION ONE**	***Due at 11:30 PM***	
	3/7	***Holiday: Spring Break – No class***		
		Part 2: Taxation and Financial Administration		
8	3/14	Taxation & Tax Evaluation		*Brunner, Robbins, & Simonsen (2021)* *Mikesell – Ch. 8*
9	3/21	Taxation: Income Tax & Sales Taxes	***Individual Budget Due***	Afonso (2019) *Mikesell – Ch. 11*
10	3/28	Group Work Day		
11	4/4	Taxation: Property Tax	***Group Project: Financial Analysis***	Ross, Farrell, & Yang (2015) *Mikesell – Ch. 9 & 10*
12	4/11	User Fees and Charges and Intergovernmental Fiscal Relations	***Group Project: Interview Due***	Zhang & Hou (2020) *Mikesell – Ch. 12 & 14*
13	4/18	**EXAMINATION TWO**	***Due 4/19 at 11:30 PM***	
14	4/25	Cash Management and Debt Administration		Bifulco, Bunch, Duncombe, Robbins, & Simonsen (2012) Lofton (2021)

[2] *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 me. All deviations will be announced to the class and noted on the course eLC page*. Readings from the Mikesell book are optional.

				Mikesell – Ch. 15
15	5/2	Group Project Presentations	***Group Project Presentation, Final Document, and Peer Assessment Due***	
	5/9	Final Exam Due (Optional)	***Due at 11:30 PM***	