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.

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

"Don't tell me what you value, show me your budget, and I'll tell you what you value."
- Joe Biden
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.

COURSE POLICIES & ASSIGNMENTS

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 Wednesday 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 use your free credit. Again, this can only be done for one week. 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 answered (in)correctly, and complete a second attempt accordingly. The score of the last attempt will be recorded.

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**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.

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**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/).

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**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/](http://drc.uga.edu/)) to provide appropriate accommodations.

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**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.

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**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
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 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.

ChatGPT

Students may use ChatGPT or other generative AI to complete work. Students are expected to cite the work of others that ChatGPT references in its responses.

FINAL GRADE

Your final grade will be based on the following:
<table>
<thead>
<tr>
<th>Assignment</th>
<th>Percent Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>In-Class Finance Skills</td>
<td>20</td>
</tr>
<tr>
<td>Problem Sets (2)</td>
<td>30</td>
</tr>
<tr>
<td>Quizzes (6)</td>
<td>20</td>
</tr>
<tr>
<td>Midterm Case Study</td>
<td>15</td>
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<tr>
<td>Final Case Study</td>
<td>15</td>
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**Grading Scale**

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>93-100</td>
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<tr>
<td>A-</td>
<td>90-92.99</td>
</tr>
<tr>
<td>B+</td>
<td>87-89.99</td>
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<tr>
<td>B</td>
<td>84-86.99</td>
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<td>B-</td>
<td>80-83.99</td>
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<tr>
<td>C+</td>
<td>77-79.99</td>
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<td>F</td>
<td>&lt;65</td>
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<tr>
<td>I</td>
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