



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: 50374
Semester: Fall 2024
Credit Hours: 3.00
Class Location: Baldwin Hall 101D
Class Time: Monday 7:10 PM – 9:55 PM
Class Sessions: August 19th to December 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, and contribute to, the public policy process, and (2) to analyze, synthesize, think critically, solve problems and make evidence-informed decisions in a complex and dynamic environment. For the first competency, you will demonstrate your ability to (1) demonstrate understanding of the public sector budgetary process, important decision makers, and components of budget development, (2) analyze budget and policy alternatives using quantitative and qualitative tools to evaluate decisions and explain potential ramifications for diverse constituencies, and (3) learn to manage financial resources and evaluate budgets and the fiscal health of governments. For the second competency, you will be (1) introduced to and 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, (2) learn approaches to inform the public and other stakeholders about prospective policy alternatives or retrospective program evaluation through the presentation of data and research findings, and (3) produce research papers involving the synthesis of information, evaluation, and analysis of critical questions or problems facing the field of public administration and policy. 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 will be developed by our class on the first day of class.

Expectations of Peers and Group Interactions

You expect that your peers will be respectful. Your peers will be respectful of views that differ from their own. You expect equal participation and engagement in class and projects. You will be accepting of others and communicate with your peers. You expect that your peers will have grace and be patient if someone doesn't quit understand.

Expectations of Yourself

You will come prepared and on time for the class. You will be open to expanding your mind and being open-minded. You will engage in positive collaborative experiences with your peers.

Expectations of Dr. Lofton

Dr. Lofton will provide timely communication and clear expectations. Dr. Lofton will provide grace and acceptance while challenging us. Dr. Lofton will provide a variety of learning experiences to engage with the course materials.

Expectations of Learning in the Course

We expect to learn more about Microsoft Excel skills. We expect to learn how to read and design well thought out budgets. We expect to want to improve upon our financial analysis skills, financial literacy, and judgement about balancing organizational goals with a budget.

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 session 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%	October 1 st
2. Examination Two	Objective 4	20%	November 13 th
3. Group Research Project	Objective 2	25%	See description and schedule
4. Exercises	Objective 1	15%	See description

5. Individual Budget	Objective 3	15%	October 14 th
6. Excel Certification	Objective 3	5%	September 9 th

Examinations (40%)

You will complete two essay examinations worth 40% of your final grade. The purpose of these exams is 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 into a hypothetical case given different time frame deadlines. 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	7:10 PM on September 30 th	11:30 PM on October 1 st	20%
2. Two	7:10 PM on November 11 th	11:30 PM on November 13 th	20%
3. Final (optional)	9:55 PM on December 2 nd	11:30 PM on December 9 th	(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 turbulent events such as recessions for 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 timely

feedback on your learning. Each class session you will work individually and in groups to address concepts covered in class. The exercises can relate to a class lecture, assigned readings, a case study, or your group research project. In each class session, I will review the provided handout during class that articulates your engagement in the session. You may ask for feedback on your exercises from me at any point in time.

You will receive feedback on the exercises in class. This feedback is for informational purposes only. **If you make a good faith effort you will receive points for the exercises.** “√+” 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 shows a lack of real effort in-class, you will receive no credit for the exercise. I will evaluate your overall in-class exercise grade based on your engagement in-class with the exercises. If you have actively participated and put forth a good faith effort to contribute to 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, official university business, hospitalization, birth of a child, and death of a loved one).

Individual Budget (15%):

You will individually create a flexible budget for a public daycare center. The purpose of this assignment is to create a simple, professional, and flexible public budget given 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 almost a 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/linkedinlearning/ 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 be required to 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. & Ross, Justin. (2025). *Fiscal Administration: Analysis and Applications for the Public Sector*, 11th Edition. Cengage Learning, Inc. ISBN: 9798214135380

Referred to as Miskesell & Ross 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

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.

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 with 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.

Office for Student Success and Achievement and Jill and Marvin Willis Center for Writing

The Office for Student Success and Achievement has several graduate student resources including student workshops. More can be found at their website: <https://ossa.uga.edu/>
The Jill and Marvin Willis Center for Writing provides a range of services from writing assistance to graduate students and small workshops. Graduate writing consulting comes from experienced writing instructors who work individually with students to assist with matters such as building a convincing argument development, how to self-evaluate work, and providing professional feedback to improve drafted work. Students can use their services free of costs and access in-person appointments. To schedule an appointment, visit the following website: <https://uga.mywconline.com/>

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 accommodation. 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 you 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. UGA Well-Being Resources promote student success by cultivating a culture that supports a more active, healthy, and engaged student community. UGA provides both clinical and non-clinical options to support well-being and mental health, any time, any place. Whether on campus, or studying from home or abroad, UGA Well-Being Resources are here to help. You can take note of the following support and well-being resources.

- If you or someone you know needs assistance, you are encouraged to contact Student Care and Outreach (SCO) in the Division of Student Affairs at 706-542-8479 or visit <https://sco.uga.edu>. SCO helps students navigate difficult circumstances by connecting you with the most appropriate resources or services. They also administer the [Embark@UGA](#) program which supports students experiencing, or who have experienced, homelessness, foster care, or housing insecurity.
- If you need help managing stress anxiety, relationships, etc., please visit Well-Being Resources (<https://well-being.uga.edu/>) for a list of FREE workshops, mentoring, and health coaching led by licensed clinicians and health educators in the University Health Center.
- UGA has several digital well-being resources to support your well-being (<https://healthcenter.uga.edu/digital-mental-health-resources/>) and mental health (<https://healthcenter.uga.edu/bewelluga/>).

- The University Health Center offers FREE workshops, classes, mentoring and health coaching led by licensed clinicians or health educators: <https://healthcenter.uga.edu/>
- Counseling and Psychiatric Services (CAPS) is your go-to, on-campus resource for emotional, social and behavioral-health support: <https://caps.uga.edu/> and 24/7 support at 706-542-2273.
- For health promotion and the Fontaine Center, please visit <https://healthpromotion.uga.edu/>
- Additional information and resources can be accessed through the UGA Mobile App.

Your Health

UGA continues to follow Georgia Department of Public Health (GDPH) guidance on COVID-19. Self-isolation is the expectation for faculty, staff, and students who test positive for COVID-19, i.e.,

- Isolate for 5 days.
- If you have no symptoms or your symptoms are resolving after 5 days, you can leave isolation.
- Continue to wear a mask around others for 5 additional days.

If you have been in close contact with someone who is COVID-positive, but you are not sick, GDPH and [Centers for Disease Control and Prevention \(CDC\)](#) urge you "...to monitor your health for symptoms of COVID-19 during the 10 days following the last time you were in close contact with a sick person with COVID-19."

While the [University Health Center](#) continues to stock COVID-19 vaccines, surveillance testing and Dawg Check have been suspended. Face coverings are encouraged to wear in Baldwin Hall based on your preference and assessment of personal risk.

The Federal Family Educational Rights and Privacy Act (FERPA) Notice

The Federal Family Educational Rights and Privacy Act (FERPA) grants students certain information privacy rights. See the registrar's explanation at: <https://reg.uga.edu/general-information/ferpa/> FERPA allows disclosure of directory information (name, address, telephone, email, major, activities, degrees, awards, and prior schools), unless requested in a written letter to the registrar.

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.**

Professional courtesy and sensitivity are especially important with respect to individuals and topics dealing with differences of race, culture, religion, politics, sexual orientation, gender, gender variance, and nationalities. Class rosters are provided to me with each student's legal name. I am eager to address you by your preferred name and/or gender pronoun. Please advise me of this preference early in the semester so that I may make appropriate changes to my records and how I communicate with you 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.

Academic Calendar and Schedule

You can access the academic calendar at: <https://reg.uga.edu/general-information/calendars/academic-calendars/> and the daily class schedule at : <https://reg.uga.edu/general-information/daily-class-schedule/> <https://reg.uga.edu/general-information/calendars/academic-calendars/>

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 scheduled 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.

Prohibition of Recording Lectures

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

- 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.

Additional Course Policies

- Class begins at 7:10 PM and continues until 9:55 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 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.

- Extra credit will be provided for attending the Government Finance Officers Association (GFOA) student chapter guest talk meetings. You can receive up to three extra points on one of your exam grades for attending a GFOA guest talk and providing a one-page double spaced evaluation of how topics covered in the course were addressed in the guest talk. If you take this opportunity, please provide your evaluation by the last day of in-person class.

Class Meeting Schedule²

Session	Date	Class Topic	Assignment(s) Due	Readings*
Part 1: Public Budgets and Budgeting				
1	8/19	Overview of Course and Principles of Public Financial Administration		
2	8/26	Fundamentals of Budgets and Reading a Budget		Franklin (2012) Lewis & Hildreth (2011) <i>Mikesell & Ross – Ch. 2 & 4</i>
	9/2	<i>Holiday: Labor Day – No class</i>		
3	9/9	The Budgeting Cycle and Creating A Personnel Budget	<i>Excel Certification Due</i>	Fishbein & Vehaun (2009) Preparing Personnel Budgets Budget Cycle Chapter Pages <i>Mikesell & Ross – Ch. 2 & 4</i>
4	9/16	Cost Accounting and Cost Analysis	<i>Group Project: Synopsis</i>	Mohr (2016) The Use of Cost Accounting to Improve Budgeting <i>Mikesell – Ch. 3</i>
5	9/23	Budgeting Principles and Alternative Budgeting Systems		Shybalkina & Bifulco (2018) <i>Mikesell & Ross – Ch. 6</i>
6	9/30	EXAMINATION ONE	<i>Due 10/1 at 11:30 PM</i>	
7	10/7	Capital Budgeting and Time Value of Money		Srithongrung (2017) <i>Mikesell & Ross – Ch. 7</i>
Part 2: Taxation and Financial Administration				
8	10/14	Taxation & Tax Evaluation	<i>Individual Budget Due</i>	<i>Brunner, Robbins, & Simonsen (2021)</i> <i>Mikesell & Ross – Ch. 8</i>
9	10/21	Taxation: Property Tax		Afonso (2019) <i>Mikesell & Ross – Ch. 11</i>
10	10/28	Taxation: Income Tax & Sales Taxes	<i>Group Project: Financial Analysis</i>	Ross, Farrell, & Yang (2015) <i>Mikesell – Ch. 9 & 10</i>
11	11/4	User Fees and Charges and Group Work Time	<i>Group Project: Interview Due</i>	Ross, Farrell, & Yang (2015) <i>Mikesell & Ross – Ch. 12</i>
12	11/11	EXAMINATION TWO	<i>Due 11/13 at 11:30 PM</i>	
13	11/18	Cash Management and Debt Administration		Zhang & Hou (2020) Bifulco, Bunch, Duncombe, Robbins, & Simonsen (2012) <i>Mikesell & Ross – Ch. 15</i>
14	11/25	Group Workday for Group Research Projects		

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 and Ross book are optional.

15	12/2	Group Project Presentations	<i>Group Project Presentation, Final Document, Self and Peer Assessment Due</i>	
	12/9	Final Exam Due (Optional)	<i>Due at 11:30 PM</i>	