

Course Syllabus

Course Information

Course Title: Public Financial Management
Course Number: PADP 8430
Course Section: 62878
Course Meeting Times: Monday @ 7:10 p.m. - 9:55 p.m. in Baldwin Hall 104
Pre-requisites, Co-requisites, & Cross-listings: This course has no pre-requisites. 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.

Instructor Information

Alex Combs
Email: Alex.Combs@uga.edu

Office Hours: Mondays 4:00 - 6:00 p.m. and Wednesdays 1:00 - 3:00 p.m.
Office Location: Calendly link on eLC or Baldwin Hall 278

Course Description

Principal aspects of public financial management, including accounting, budgeting, capital budgeting, revenue forecasting, risk management, pension management, and auditing. The focus of the course is on state and local government finance, as well as nonprofit finance.

Course Objectives

- By the end of this course, you should be able to:
1. Use 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. Prepare and interpret budgeting and accounting information necessary for managing financial resources
 3. Evaluate the fiscal health of governments or nonprofit organizations

Course Outline

1. Planning the use of financial resources
2. Implementation and control of the financial plan
3. Reporting the results of the financial plan
4. Auditing and analyzing the financial plan

Course Materials

Required

Course Textbook: Finkler, S. A., Calabrese, D. T. D., & Smith, D. L. (2025). Financial Management for Public, Health, and Not-for-Profit Organizations. United States: SAGE Publications. ISBN#: 1071929739

Older editions of the textbook should be suitable. I cannot guarantee that older editions will not occasionally cause difficulties compared to the content presented in class. One of the more substantive updates this text regularly receives involves government and financial accounting standards. Expect older editions to present and discuss outdated accounting standards. I will avoid incorporating content that is exclusive to the newest edition into course components in a way that would directly impact your grade.

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

All other required materials will be distributed through eLC.

Optional/Supplemental

Chen, G. G., Williams, D. W., Weikart, L. A. (2014). Budget Tools: Financial Methods in the Public Sector. India: SAGE Publications.

Wang, X. (2014). Financial Management in the Public Sector: Tools, Applications, and Cases. Routledge.

Course Assignments

In-Class Finance Skills (ICFs): Most 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, and then practiced together. 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. Students can miss the finance skill(s) scheduled for one particular week with no consequence to their finance skills grade.

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. The quizzes will be relatively brief, emphasizing key topics from the required readings and recent class meetings. The five quizzes with the highest scores will be included in the calculation of the final grade.

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.

Grading Policy

Assignment	Percent of Final Grade
In-Class Finance Skills	20%
Quizzes (5)	15% (3% each)
Problem Sets (2)	30% (15% each)
Midterm Case Study	15%
Final Case Study	20%

Letter Grade	Percentage
A	93.00-100
A-	90.00-92.99
B+	87.00-89.99
B	84.00-86.99
B-	80.00-83.99
C+	77.00-79.99
C	73.00-76.99
C-	70.00-72.99
D	65.00-69.99
F	64.99 and below
I	Incomplete

Course Policies and Procedures

Academic Honesty

UGA Student Honor Code: "I will be academically honest in all of my academic work and will not tolerate academic dishonesty of others." A Culture of Honesty, the University's policy and procedures for handling cases of suspected dishonesty, can be found at www.uga.edu/ovpi.

Generative Artificial Intelligence (GAI): Use of GAI, such as ChatGPT, is permitted and will be encouraged at times unless I explicitly prohibit it as part of assignment instructions. Students should credit the use of GAI whenever not doing so would be tantamount to taking credit for someone else's work.

Accommodations for Disabilities

If you plan to request accommodations for a disability, please register with the Disability Resource Center. They can be reached by visiting Clark Howell Hall, calling 706-542-8719 (voice) or 706-542-8778 (TTY), or by visiting <http://drc.uga.edu>.) See <https://drc.uga.edu/sample-access-statements/> for additional examples.

Attendance Policy

Attendance is strongly encouraged. It is likely that regularly missing class will negatively impact your grade. This is for two reasons: 1) Completion of some assignments requires attending class, and 2) Class meetings are designed to prepare you for all assessments.

Make-Up Procedures for Exams and Assignments

Assignment deadlines will be enforced. Late work without an acceptable excuse provided before a deadline will receive no credit unless circumstances made advanced notice unreasonable. If circumstances arise that prevent you from completing your work on time, please let me know as soon as possible, and I will work with you to find a solution that is as fair to you, me, and other students as possible.

Well-being Resources

UGA Well-being Resources promote student success by cultivating a culture that supports a more active, healthy, and engaged student community. Anyone needing assistance is encouraged to contact Student Care & Outreach (SCO) in the Division of Student Affairs at 706-542-8479 or visit sco.uga.edu. Student Care & Outreach helps students navigate difficult circumstances by connecting them 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. UGA provides both clinical and non-clinical options to support student 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.

- Well-being Resources: well-being.uga.edu
- Student Care and Outreach: sco.uga.edu
- University Health Center: healthcenter.uga.edu
- Counseling and Psychiatric Services: caps.uga.edu or CAPS 24/7 crisis support at 706-542-2273
- Health Promotion/ Fontaine Center: healthpromotion.uga.edu
- Disability Resource Center and Testing Services: drc.uga.edu

Additional information, including free digital well-being resources, can be accessed through the UGA app or by visiting <https://well-being.uga.edu>.

Disclaimer

The course syllabus is a general plan for the course; deviations announced to the class by the instructor may be necessary.