

WESTERN KENTUCKY UNIVERSITY
Department of Political Science
Course Syllabus
PS 542 – Government Financial Administration
Spring Semester 2012
Web-based-PS542-700 (& Face-to-Face-PS542-003)
Instructor: Dr. James L. Chappell
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I. Required Text

- 1) Chen, Greg C., Forsythe, Dall W., Weikart, Lynne A., & Williams, Daniel W., (2009), Budget Tools: Financial Methods in the Public Sector, CQ Press (ISBN 9780872895393)
- 2) Rubin, Irene S., (2010), The Politics of Public Budgeting: Getting and Spending, Borrowing and Balancing, 6th ed., CQ Press (ISBN 9781604264616)
- 3) Bland, Robert L., (2007), Budgeting: A Budgeting Guide for Local Government, 2nd ed., ICMA Press (ISBN 9780873267137)

I. Course Description

A study of the financial administration process of government, with emphasis on local government. Subjects covered range from budgeting to risk management. (Three Credit Hours)

I. Course Objectives

The course introduces students to the analysis of public financial administration and creates a basis for further study in the field. By the end of the course students should be able to understand the various components of public financial administration and to analyze problems found in these components. Students should also demonstrate an understanding of the budgetary process and how politics impacts the budgetary process.

I. Course Method and Approach

Students will be introduced to public sector financial administration through the Budget Tools text. More in-depth analysis of problems associated with public sector financial administration will be provided by exercises, which will employ the use of technology. The Politics of Budgeting text will provide an overview of the broad political framework in the area of public financial administration and the minicases will permit more intensive consideration of politics in public financial administration. The case studies will enable the students to connect abstract concepts to concrete situations in public sector financial administration. Additionally, through the Bland text students will take a more focused look at budgeting at the local level.

A team teaching approach will be utilized and students will be assigned specific chapters and/or cases in which to lead online discussions. Students will be encouraged to draw connections between national, state, and local practices. Throughout the course, online discussions will be encouraged. Students who are practitioners in public sector agencies will be expected to share their experience and knowledge.

Students are also challenged to participate in the weekly Discussion Board on Blackboard. Besides posting responses to the instructor's initial thread, students will have the opportunity create new threads that relate to the material assigned for the week.

I. Course Requirements

- A. Class Participation/ Discussion Board - Students will be graded on the degree to which they actively participate in online discussions and their ability to draw connections between assignments and major budgeting concepts.
- B. Exam - There will be a written (essay) final examination. The exam will contain one case, which the student will be required to analyze.
This is a take home exam and it requires references to support the student's position on the questions.
- C. Minicases - Each student will be assigned one or more of the minicases in the Rubin text to lead a discussion via Discussion Board. Each member of the class must participate in each of the discussions about the minicases in order to receive full credit for this element of the course.
- D. Exercises - Students will be graded on presentation (just copying from the text is not acceptable), ability to engage others in the discussion, and any supporting materials (spreadsheets, charts, etc.).

I. Method of Evaluation (Grading)

Written assignments will be graded not only on the substantives of presentation, but also on the proper use of English. Students will be penalized if their written presentations contain grammatical and spelling errors and otherwise fail to measure up to the level of work expected of graduate students.

The final grade will be determined as follows:

A.	Participation (Discussion Board)	25%
B.	Minicases	25%
C.	Exercises	25%
D.	Final Exam	25%
		100%

I. Schedule of Assignments

1/30/12 Introduction – Review of syllabus and personal introductions

In the following schedule of assignments, the course texts will be referred to using short titles as follows:

Rubin text – Politics

Bland text – Budgeting

Chen, et. al., text - Tools

2/6/12	Politics – Chapter 1 – The Politics of Public Budgets Budgeting – Chapter 1 – The context of local government budgeting Tools – Chapter 1 – The Craft of Budgeting
2/13/12	Politics – Chapter 3 – The Politics of Process Budgeting – Chapter 3 – Managing budget deliberations
2/20/12	Politics – Chapter 4 – The Dynamics of Changing Budget Processes
2/27/12	Budgeting – Chapter 2 – Preparing and approving the budget Tools – Chapter 2 – Organizing Budget Data
3/5/12	Politics – Chapter 5 – Expenditures: The Politics of Choice Tools – Chapter 3 – Preparing the Operating Budget: The Spending Side
3/12/12	Spring Break – No Assignment Due
3/19/12	Politics – Chapter 2 – Revenue Politics Tools – Chapter 4 – First Steps in Revenue Estimating
3/26/12	Politics – Chapter 6 – The Politics of Balancing the Budget
4/2/12	Budgeting – Chapter 7 – Planning and budgeting for capital improvements Tools – Chapter 5 – Preparing the Capital Budget
4/9/12	Politics – Chapter 9 – Budgetary Decision Making and Politics Tools – Chapter 6 – The Financial Plan and Budget Decision Making
4/16/12	Tools – Chapter 7 – Presenting the Budget
4/23/12	Politics – Chapter 8 – Budget Implementation and Control Budgeting - Chapter 4 – Implementing the budget Tools – Chapter 8 – Implementing the Budget
4/30/12	Budgeting – Chapter 5 – Accounting and financial reporting Budgeting – Chapter 6 – Budgeting for improved performance

5/7/12	Politics – Chapter 7 – Budget Execution: The Politics of Adaption Tools – Chapter 9 – Multiyear Plans and Analyses
5/11/12	Final Exam – Due by 10:00 p.m.
5/11/12	Graduate Commencement
5/15/12	Final Grades due by noon

Please Note: This is a graduate level class and your participation in class is an essential part of your course work. Your participation will be demonstrated through your postings in the Discussion Boards. Failure to complete any assignment and/or take an exam when scheduled will automatically result in a half-a-letter-grade penalty, unless arrangements have been made with the instructor at least twenty-four (24) hours prior to the event in question. Each student is reminded that all non-original work must be cited accordingly and that the University's policies and procedures regarding academic integrity must be followed.

VIII. Instructional availability and assistance

Scheduled office hours to assist students are as follows:

Tuesday – from 1:00 p.m. until 4:00 p.m.
Wednesday – from 1:00 p.m. until 4:00 p.m.

Students can email the instructor for assistance. Instructor will attempt to respond within 48 hours, except for weekends.

Additionally, special appointments can be arranged when needed to meet the needs of students.

I. Student Disability Services

“Students with disabilities who require accommodations (academic adjustments and/or auxiliary aids or services) for this course must contact the Office for Student Disability Services, DUC A-200. The OFSDS telephone number is (270) 745-5004 V/TDD.”

“Per university policy, please DO NOT request accommodations directly from the professor or instructor without a letter of accommodation from the Office for Student Disability Services.”

I. Syllabus Changes/Amendments

The above schedule, policies, and assignments in this course are subject to change in the event of extenuating circumstances or by mutual agreement between the instructor and the

students.

XI. Use of email for discussing a student's performance and grades

Unless a student notifies the instructor otherwise, email (a non-secure form of communication) will be utilized in this course to discuss a student's performance with that student and to share the student's grades with that student.

XII. Students are responsible for reviewing and following the instructions contained in this syllabus

In order to successfully complete this course, students must read and follow all the instructions contained in this syllabus. If a student does not understand any instruction and/or item contained in this syllabus, it is the student's responsibility to obtain clarification. All such inquiries must be presented to the instructor before the day of the final exam.

XIII. Format for files submitted electronically

Word Processing files must be in the Rich Text Format with the **.rtf** extension.

Spreadsheet files must be in the Microsoft Excel format with the **.xls** extension.

PowerPoint files must be in the Microsoft PowerPoint format with the **.ppt** extension.

Files that do not meet this standard will be returned to the student for resubmission.

XIV. Students must email instructor to confirm that they have read and understand all elements of this syllabus during the first week of the semester, or seek clarification where needed.