



School of Kinesiology, Recreation & Sport
RSA 519 – Fiscal Practices in Recreation & Sport
Fall 2025 – 3 credit hours (online)

Instructor

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Welcome

Welcome to RSA 519 – Fiscal Practices in Recreation & Sport. This course is designed to give graduate students an understanding of concepts in sport finance with a practical approach to financial principles.

Course Description

Financial principles and practices relevant in recreation and sport settings. Topics include economic principles, financial management and organization, income sources, fundraising, pricing, and budgeting.

Learning Objectives

Upon successful completion of this course, a student should have the ability to:

- Analyze a variety of current financial issues and trends in sport
- Describe basic financial concepts (revenue, expenses, finance, accounting)
- Understand the value and use of budgets and financial planning
- Identify the elements of financial statements, forecasts, and planning
- Realize and calculate various financial ratios and the time value of money
- Evaluate mechanisms to obtain funding
- Discuss various types of bonds and how they are issued and secured

- Distinguish between the various techniques of capital budgeting
- Describe the phases of a feasibility study
- Summarize the methodologies used in an economic impact analysis
- Explain how sport facilities are financed with public and/or private money
- Understand the scope of current financial issues/trends in multiple sectors of recreation and sport

Textbook Information

Required text: Brown, M., Rascher, D., Nagel, M., & McEvoy, C. (2021). Financial Management in the Sport Industry (3rd Ed.). Routledge. The ISBN Number is: 9780367321215

Required Coursework

Students will be expected to complete the following course activities:

- View instructor video lectures, PowerPoint presentations, and course videos in their entirety
- Complete required readings from textbook, journal articles, and chapter presentations
- Take quizzes that cover content from readings, presentations, videos, etc.
- Submit practical-based assignments over applicable course topics
- Participate in discussion forums and current event assignments

Assignments

Various assignments will be prescribed and based on applicable facility management topics with a practical focus. Refer to the course schedule posted on the Blackboard site for specific topics and due dates. Detailed assignment instructions will be provided to students regarding expectations and a grading rubric will be made available for each assignment.

Quizzes

Quizzes aid in the comprehension of key course concepts. Quizzes will be based on video lectures, PowerPoint presentations, required readings, and other content delivered during the course.

Discussions

Discussion forums will be facilitated by the instructor. These forums will center around a variety of topics relative to fiscal practices in recreation and sport. Specific instructions and due dates will be given for each discussion forum assignment.

Evaluation Procedure

Course grades will be based on the aforementioned required coursework. Grades are always available on Blackboard (My Grades tab) and via the Grade Center. You can visit the 'My Grades' tab to view point values for each assignment.

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| Quizzes (12 @ 25 each) | 300 |
| Assignments (3 @ 50 each) | 150 |
| Discussion Forums (2 @ 25 each) | 50 |
| Current Events Presentations (1 @ 25 each) | 25 |
| Total | 525 |

Grading Scale

A 90-100% B 80-89% C 70-79% D 60-69% F Below 60%

Academic Dishonesty

Dishonesty: Such as cheating, plagiarism, misrepresenting of oneself or an organization, knowingly furnishing false information to the University, or omitting relevant or necessary information to gain a benefit, to injure, or to defraud is prohibited.

Academic Integrity: The maintenance of academic integrity is of fundamental importance to the University. Thus, it should be clearly understood that acts of plagiarism or any other form of cheating will not be tolerated and that anyone committing such acts risks punishment of a serious nature.

Plagiarism: To represent written work taken from another source as one's own is plagiarism. Plagiarism is a serious offense. The academic work of a student must be his/her own. One must give any author credit for source material borrowed from him/her. To lift content directly from a source without giving credit is a flagrant act. To present a borrowed passage without reference to the source after having changed a few words is also plagiarism.

Cheating: No student shall receive or give assistance not authorized by the instructor in taking an examination or in the preparation of an essay, laboratory report, problem assignment or other project which is submitted for purposes of grade determination.

Other Types of Academic Dishonesty: Other types of academic offenses, such as the theft or sale of tests, electronic transmission of test, test sharing, etc. will be reported to the Office of Judicial Affairs for disciplinary action.

ADA Accommodation Statement

In compliance with University policy, students with disabilities who require academic and/or auxiliary accommodations for this course must contact the Student Accessibility Resource Center (SARC), located in Downing Student Union, Room 1074. SARC can be reached at 270-745-5004 [TTY: 270-745-3030] or by email at sarc.connect@wku.edu.

The Faculty Notification Letter (FNL) is the official documentation from SARC confirming a student's registration with our office and outlining their approved accommodations and is meant to be a *communication tool* between the student and faculty member. Students should provide their FNL to instructors as early as possible and discuss the listed accommodations or services with them, as needed, to ensure understanding and timely implementation. Please do not request accommodations directly from the instructor without first registering with SARC and obtaining your FNL. A complete and signed copy of this FNL must be on file at the SARC. In lieu of a printed copy, the SARC office will also accept (and encourages) correspondence from a faculty members WKU email. Simply add sarc.connect@wku.edu in email correspondence. If an accommodation is deemed not applicable, or is otherwise not provided to the student, the SARC should be notified in writing (sarc.connect@wku.edu). Reminder: Accommodations are not retroactive. Accommodations listed the FNL become effective the date the student presents the FNL to the faculty member.

ChatGPT & Generative AI

In general, I expect that the work you submit in this class will be your own and you are not authorized to use artificial intelligence (AI) tools. However, there will be specific assignments or activities in which we may utilize these tools to enhance your learning experience. In these instances, I will provide you with additional information about the assignment and how AI will be employed and cited. Again, unless permission is granted, you are expected to complete assignments without substantive assistance from others, including AI tools. For any class activity or assignment in which AI is allowed, see examples of how to cite AI tools at <https://libguides.wku.edu/stylewrite/ai>.

CHHS Student Wellness Experience Syllabus Statement

Living a balanced life while focusing on all Eight Dimensions of Health (physical/social/emotional/intellectual/occupational/spiritual/environmental/financial) can lead to an enjoyable and successful academic experience as well as a vibrant career and personal life. Students may experience stressors that can impact both their academic experience and their personal well-being. These may include academic pressure and

challenges associated with relationships, mental health, alcohol or other drugs, identities, finances, etc.

If you want to learn more about self-care or dealing with stressors, seeking help is a courageous thing to do for yourself and those who care about you. Your CHHS student wellness navigators can help you find resources to help you become the best version of yourself:

Julie Jones
Joanna Shake

Julie.jones@wku.edu
Joanna.shake@wku.edu

270-745-4172
270-745-3270

ONE WKU Statement

This course is designed in accordance with Western Kentucky University's dedication to academic freedom and the delivery of a rigorous, quality education. Reflecting WKU's values, this course explores complex issues through established academic disciplines and peer-reviewed scholarship. The goal is not to promote any particular ideology, but to help students develop critical thinking skills and the ability to assess evidence and independently reach conclusions. Open inquiry and respectful, evidence-based discussions are central to the learning process, and students are encouraged to engage thoughtfully and ask questions about course materials and discussions.

Pregnant and Parenting Students

Western Kentucky University does not discriminate against any student or exclude any student from its educational programs or activities, including classes or extracurricular activities, on the basis of pregnancy and/or pregnancy-related conditions such as, but not limited to, childbirth, false pregnancy, termination of pregnancy, or recovery therefrom. Students who seek pregnancy or pregnancy-related accommodations should make their requests as soon as possible via WKU's Title IX Website at www.wku.edu/titleix/ under the heading, "Pregnancy or Pregnancy-Related Conditions." Students can also contact the Title IX Coordinator, Ena Demir, via email at ena.demir@wku.edu or by phone at (270) 745-6867 to request accommodations or seek assistance. We encourage students and faculty to work together to establish a plan that allows the student to complete the class and coursework without jeopardizing academic integrity and course standards. The Title IX Coordinator can help facilitate conversations between students and faculty regarding appropriate and reasonable accommodations.

If you are a WKU student and believe that you have experienced an incident(s) of discrimination or harassment based on pregnancy (or pregnancy related conditions or issues), please report it to the Title IX Coordinator via email at ena.demir@wku.edu or by phone at (270) 745-6867.

Additional resources for pregnant and parenting students can be found on WKU's Title IX Website at www.wku.edu/titleix/.

Regular and Substantive Interaction in Online and Distance Learning

The U.S. Department of Education requires that distance education courses must include regular and substantive interaction between students and faculty. For more information about Regular and Substantive Interaction at WKU, please visit the [Regular and Substantive Interaction in Online and Distance Learning webpage](#).

In this course, regular and substantive interaction will take place in the following ways:

- Assessing or providing feedback on a student's coursework
- Providing information or responding to questions about the content of a course or competency
- Setting assignments and assessment deadlines throughout the term of the class
- Interaction with students frequently and students grow to expect it
- Other instructional activities approved by WKU or SACSCOC

Title IX Misconduct/Assault Statement

Western Kentucky University (WKU) is committed to supporting faculty, staff and students by upholding WKU's [Sex and Gender-Based Discrimination, Harassment, and Retaliation](#) (#0.070) and [Discrimination and Harassment Policy](#) (#0.2040). Under these policies, discrimination, harassment and/or sexual misconduct based on sex/gender are prohibited. If you experience an incident of sex/gender-based discrimination, harassment and/or sexual misconduct, you are encouraged to report it to the Executive Director, Office of Institutional Equity/Title IX Coordinator, Ena Demir, 270-745-6867 or Title IX Investigators or Michael Crowe, 270-745-5429. Please note that while you may report an incident of sex/gender based discrimination, harassment and/or sexual misconduct to a faculty member, WKU faculty are "Responsible Employees" of the University and MUST report what you share to WKU's Title IX Coordinator or Title IX Investigator. If you would like to speak with someone who may be able to afford you confidentiality, you may contact WKU's [Counseling and Testing Center](#) at 270-745-3159.

WKU IT Help Desk/Blackboard Assistance

This is an online course where all required work will be completed using Blackboard and the Internet. Students must have regular and reliable Internet access, as well as Microsoft Word, Microsoft PowerPoint, and Adobe Reader. Blackboard Student User Training modules are recommended for students not familiar with Blackboard. These are topical modules that are helpful to all Blackboard users, regardless of experience

level. To register, go to Blackboard and sign in, and click the IT Training tab. Look for the IT Blackboard Student User Training to gain instant access. Additional information can be found at the [WKU Distance Learning Student Resource Center](http://www.wku.edu/online/src) at www.wku.edu/online/src.

Blackboard Announcements and E-mail Communication

All course communications to students will be sent only to the student's official WKU email account. Additionally, regular course announcement, reminders, and updates will be posted on the Blackboard Announcements page on the course site. Students are responsible for checking their official WKU email account and Blackboard Announcement page regularly to stay current with course information.

Course Schedule and Syllabus Revisions

A course schedule that outlines topics, activities, and assessments for each week will be made available. Course activities (readings, presentations, etc.) and assessments (exams, assignments, etc.) will be issued and explained in class by the instructor. In the event of a course schedule change, the instructor will notify students via email and Blackboard announcements. Although not anticipated, the instructor reserves the right to revise the course syllabus if needed due to unforeseen circumstances. Any changes to the course syllabus will be immediately communicated to students via email and Blackboard announcements.

Last Updated: August 19, 2025