Course Number:       EAL 7705  
Course Title:       School Finance and Taxation  
Semester Hours:     3 Semester Hours  

Pre-requisite: EAL 7705 is restricted to students who are admitted to an NCATE approved EAL Certification program and already hold Class A Certification in Educational Leadership. An individual who has successfully completed the School Finance requirement under Alabama Code (Act 2001-706, Section 16-1-38) must teach this course.

Approved Delivery Models:  
Course delivery is restricted to approved models. Additional models may be submitted for review through the College of Education process.  
- Full Semester  
- Compressed Semester  
- Face-to-face

Catalog Course Description  
General study of finance at local, state, and federal basis. Includes principles of taxation, the concepts of equity and adequacy, acceptable practices in securing and administering school funds, and acceptable accounting and business procedures. Explores the unique characteristics of the Alabama Tax structure, its history, and impact on the funding of education. Class A Certification in Educational Leadership is required.

Goals and Objectives of Course:  
The Teacher Education Program is designed to provide a quality, academic program that emphasizes meaningful and practical learning experiences in preparing students to be innovative, informed, reflective decision-makers. In addition, this course provides opportunities to demonstrate knowledge of:

- With regard to management in grades P-12, the prospective administrator shall demonstrate: Fundamental knowledge of:
  - Historical development of public school finance in the United States;
  - Principles, underlying theories of taxation, and basic criteria for taxation as delineated in public school finance literature;
  - Relationship between the budget and the educational programs of the school system;
  - Preparation and administration of a school system's budget.
  - Purchasing, internal accounting, capital outlay, planning, and management;
  - Personnel policies and salaries;
  - Current issues in school finance.

- With regard to legal responsibilities in grades P-12, the prospective administrator shall demonstrate: Fundamental knowledge of:
  - Roles of the local school district, the state, and the federal government in providing the financial support of the schools;
Operation of the tax structure of the local district, the state, and the federal government in providing the financial support of the schools;

- Alabama's/Georgia's program of school finance.

Approved Text(s):


Evaluation:
Candidates must satisfactorily meet all goals or objectives used to assess AL SDE rules.

Additional Services:

AMERICANS WITH DISABILITIES ACT: Students with disabilities, or those who suspect they have a disability, must register with the Disability Services Coordinator in order to receive accommodations. Students currently registered with the Disability Services Office are required to present their Disability Services Accommodation Letter to each faculty member at the beginning of each term. If you have any questions, contact the Disability Services Coordinator.

Absence Policy:
In registering for classes at the university students accept responsibility for attending scheduled class meetings, completing assignments on time, and contributing to class discussion and exploration of ideas.

In severe cases of inclement weather or other emergency conditions, the Office of Executive Vice Chancellor and Provost will announce cancellation of classes through the local and regional media as well as through the University’s web site.

A student will be excused for class absence for circumstances beyond the student's control or if the student has been required to attend an activity sponsored by the university. Faculty members who sponsor activities that require class absences must send a list of student names to each member concerned at least three days before the scheduled absence.

Academic Misconduct:
Students should refer to the Standards of Conduct section of the Oracle, the student handbook, for policies regarding misconduct.

Incomplete Work Policy:
Incomplete grades are assigned at the discretion of the instructor. Students should refer to the appropriate Bulletin or policies regarding the removal of incomplete grades.

Cheating Policy:
Note: Do not resubmit papers or materials from previous classes or use someone else's papers or materials to complete the assignments for this class. According to the Standards of Conduct (Graduate Bulletin) and the Academic Code, penalties for misconduct are outlined in the Oracle
and may include reduction of grade, including reduction to failure, and suspension or expulsion from the university.