PA6650
GOVERNMENTAL BUDGETING AND FINANCIAL MANAGEMENT

COURSE SYLLABUS
[Term]
[Specific Term Dates]

DAY/TIME/LOCATION

[*** Note To Instructors: All information shown between [*** ***] characters should be deleted and replaced by actual course information. Use the information that appears between the [*** ***] as a guide as you build your syllabus. ***]

For course syllabus posted prior to the beginning of the term, the instructor reserves the right to make minor changes prior to or during the term. The instructor will notify students, via e-mail or Blackboard announcement, when changes are made in the requirements and/or grading of the course.

INSTRUCTOR INFORMATION

Instructor: [*** ***]
Office Address: [*** ***]
Mailing Address: [*** ***]
Contact Phone: [*** ***]
FAX: [*** ***]
Troy Email Address: [*** ***]
Office Hours:
[Insert a specific time each week when you will be available for student questions or a plan for communicating with students. Be sure to let them know the hours you can be contacted by phone. Troy instructors are required to respond to student messages within 24 to 48 hours.]

Instructor Education and Background (Optional)
[*** Insert brief bio for instructor to include educational and professional background, research interests, etc. ***]
COURSE INFORMATION

Prerequisites: There are no prerequisites for this course.

Course Description:
A survey of concepts, principles, processes, and practices in governmental budgeting at national, state, and local levels and the interrelationships of planning, programming, and budgeting strategies.

Course Learning Objectives:
1. Identify the major functions of the budgetary process and major actors at each phase of that process.
2. Describe the relationship of public budgeting to public policy decision making, implementation, and evaluation.
3. Describe the efforts to integrate planning and programming with the budget process.
4. Articulate an understanding of: program analysis, PPBS, zero based budgeting, incremental budgeting.
5. Identify the primary sources of revenues at all levels of government and evaluate the effectiveness and equitability of various revenues systems.
6. Discuss economic policy, to include fiscal policy and monetary policy and their relationship to the federal budget.
7. Explain similarities and differences in budgeting in the public and private sectors.
8. Discuss the relationships between the U.S. federal, state, and local budgetary processes and public interest issues and politics.
9. Discuss concepts relevant to organizational ethics, and the importance of ethical behavior in the budgeting and accounting areas.
10. Apply information technology application in presenting and understanding budget data.
11. Demonstrate the ability to analyze complex public sector issues, identify potential solutions, and defend courses of action using case analysis methodology.

 Desired Competency:
Students will review, analyze and apply concepts involved in developing public sector budgets in an organizational context, and will demonstrate understanding of the structure and development of such budgets.

Method of Instruction
(Explain how the course is delivered: class lectures, class lectures combined with Blackboard, hybrid system, VTC.)

Examples:
Course delivery will consist of class lectures combined with discussion in which a significant amount of student participation is expected. Classes are based on the assumption that students have completed the assigned readings and written assignments.

Course delivery will consist of class lectures combined with the Blackboard course management system. At the Blackboard site for this course, students will find copies of all PowerPoint presentations and any other course materials that the instructor will make available.

Course delivery will consist of lectures delivered through video teleconferencing (VTC).

**TEXTBOOKS AND/OR OTHER MATERIALS REQUIRED**

All texts must be selected from the MPA Faculty approved text list and listed in APA Format

<table>
<thead>
<tr>
<th>Title</th>
<th>Publication Year</th>
<th>Edition</th>
<th>Author(s)</th>
<th>Publisher</th>
<th>ISBN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Budgeting Systems</td>
<td>2008</td>
<td>8th</td>
<td>Lee, Johnson &amp; Joyce</td>
<td>Jones &amp; Bartlett</td>
<td>0763746681</td>
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<tr>
<td>Public Budgeting Systems</td>
<td>2004</td>
<td>5th</td>
<td>Smith &amp; Lynch</td>
<td>Pearson</td>
<td>0130979937</td>
</tr>
<tr>
<td>Budgetary Politics in American Government</td>
<td>2006</td>
<td>4th</td>
<td>Gosling</td>
<td>Routledge</td>
<td>0415951895</td>
</tr>
<tr>
<td>Fiscal Administration: Analysis and Applications for the Public Sector</td>
<td>2007</td>
<td>7th</td>
<td>Mikesell</td>
<td>Thompson-Wadsworth</td>
<td>0495007404</td>
</tr>
</tbody>
</table>

**Required Additional Reading (NA)**

**Recommended Additional Reading (NA)**

**TECHNOLOGY REQUIREMENTS**

Students must have:

- A reliable working computer that runs Windows XP or Windows Vista.
- A TROY e-mail account that you can access on a regular basis.
- E-mail software capable of sending and receiving attached files.
- Access to the Internet with a 56.9 kb modem or better. (High speed connection such as cable or DSL preferred)
- A personal computer capable of running Netscape Navigator 7.0 or above, Internet Explorer 6.0 or above or current versions of Firefox or Mozilla. Students who use older browser versions will have compatibility problems with Blackboard.
- Microsoft WORD software. (I cannot grade anything I cannot open! This means NO MS-Works, NO WordPad, NO WordPerfect)
- Virus protection software, installed and active, to prevent the spread of viruses via the Internet and e-mail. It should be continually updated! Virus protection is provided to all Troy students free of charge. Click on the following link https://it.troy.edu/downloads/virussoftware.htm and then supply your e-mail username and password to download the virus software.
- [*** Insert any additional requirements you may have. ***]

COURSE SCHEDULE
Detailed weekly class schedule including list of all reading and writing assignments, dates due, and requirements.
(Can also place at the end of the Syllabus)

COURSE REQUIREMENTS
Assignments
Provide detailed information regarding all assignments that students must complete during the course. Items could include:

- Participation expectations
- Discussion Board
- Quizzes
- Article reviews
- Examinations
- Case analysis

Examination Schedule & Instructions
[*** Insert your plan for giving examinations, including dates or refer students to schedule at end of syllabus, type of tests administered: proctored or not proctored, open or closed book, multiple choice or essay, time limits and policies, etc. Examples follow:

- The exams will be multiple-choice.
- They will be available for a specific time period. See the Course Schedule in the back of this syllabus for the dates during which time the exams will be available.
- The exams will be timed. Points will be deducted if the student overruns the time limit for the exam. See the exam instructions for the time limit and how the overrun deductions are calculated.]

COURSE POLICIES
Submitting Assignments
Write papers in Standard English using a 12-point format, 1-inch margins, and double spacing. The American Psychological Association (APA) guidelines are the standards for writing and referencing papers in the MPA program. Use the APA Research Style Crib Sheet at http://www.docstyles.com/apacrib.htm

Other writing resources are available at http://owl.english.purdue.edu/handouts/research/#writing http://www.cs.cmu.edu/afs/cs.cmu.edu/user/mleone/web/how-to.html

Plagiarism Policy
[Required with instructor discretion as to policy but do specify if papers are submitted to Turnitin and any penalties for plagiarism. All research papers should be submitted to Turnitin.]

The awarding of a university degree attests that an individual has demonstrated mastery of a significant body of knowledge and skills of substantive value to society. Any type of dishonesty in securing those credentials therefore invites serious sanctions, up to and including suspension and expulsion (see Standard of Conduct in the TROY Graduate Catalog). Examples of dishonesty include actual or attempted cheating, plagiarism, or knowingly furnishing false information to any university employee.

Plagiarism is defined as submitting anything for credit in one course that has already been submitted for credit in another course, or copying any part of someone else’s intellectual work – their ideas and/or words – published or unpublished, including that of other students, and portraying it as one’s own. Proper quoting, using strict APA formatting, is required.

Students must properly cite any quoted material. No assignment may have [***more than 20% of its content quoted***] from another source. Students who need assistance in learning to paraphrase should ask the instructor for guidance and consult the links at the Troy Writing Center.

This university employs plagiarism-detection software, through which all written student assignments are processed for comparison with material published in traditional sources, books, journals, and/or magazines, on the internet to include essays for sale and papers turned in by students in the same and other classes in this and all previous terms.

[***Plagiarism is not referencing all quotations, terms, concepts, and thoughts not your own. Plagiarism is also submitting papers that are written and submitted in current and previous courses. Direct quotes must have quotation marks and references. All papers must include a reference list. ***]

The penalty for plagiarism [*** will result in 0 points for that assignment***] and may include zero in the course.

Attendance Policy [Required with instructor discretion as to policy]
In registering for classes at the university, graduate students accept responsibility for attending scheduled class meetings, completing assignments on time, and contributing to class discussions and exploration of ideas (Troy University 2008-2009 Graduate Catalog, p. 14).

[*** Faculty members may levy academic penalties upon unexcused absences; however, such penalties for unexcused absences will be a part of each course syllabus and will be distributed to each class at the beginning of each class.***]

Examples:

Attendance at all class sessions is mandatory. Punctuality will be expected at all course sessions. Unexcused absences are not authorized. All absences must be covered by appropriate official orders, certificate of appropriate commander, certificate of medical personnel, etc. Arrangements for excused absences must be made PRIOR to the absence.

Any scheduled assignments missed must be discussed with the instructor before make-up assignments will be arranged. Any lengthy absence may precipitate loss of credit for the course. Excessive absences will be reported to appropriate university, VA, and military officials.

Make-Up Work Policy [Required with instructor discretion as to policy]

Missing any part of the schedule of assignments may prevent completion of the course. If the student foresees difficulty of any type, for example, an illness, employment change, family emergency, etc., which may prevent completion of this course, notify the instructor as soon as possible. Failure to do so will result in a failing grade for an assignment and/or failure of the course.

If the instructor has not heard from the student by the deadline dates for assignments, exams, or forums, no make-up work will be allowed unless extraordinary circumstances existed such as hospitalization. Requests for extensions must be made in advance and accompanied by appropriate written documentation if the excuse is acceptable to the instructor. "Computer problems" are not an acceptable excuse.

Policy for Requesting and Granting an Incomplete

Missing any part of the Course Schedule may prevent completion of the course. If circumstances will prevent the student from completing the course by the end of the term, the student should complete a request for an incomplete grade. An incomplete cannot be issued without a request from the student.

A grade of incomplete or “INC” is not automatically assigned to students, but rather must be requested by the student by submitting a Petition for and Work to Remove an Incomplete Grade Form at https://ecampus.troy.edu/forms/IncompletePetition.aspx

Requests for an incomplete grade must be made on or before the date of the final assignment or test of the term. A grade of “INC” does not replace an “F” and will not be awarded for excessive absences. An “INC” will only be awarded to student presenting a valid case for the inability to
To qualify for an incomplete, the student must:

- Have completed over [*** 50%***] of the course material and have a documented reason for requesting the incomplete. [*** 50%***] means all assignments/exams up to and including the mid-term point, test, and/or assignments.
- Be passing the course at the time of their request.
- An INC is not a substitute for an F. If a student has earned an “F” by not submitting all the work or by receiving an overall F average, then the F stands.

GRADING POLICY

[Required with instructor discretion as to policy]

Include all assignments and grading criteria.

<table>
<thead>
<tr>
<th>ASSIGNMENT VALUES [Examples]</th>
<th>Percent of Final Grade</th>
<th>Maximum points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Article Analyses (8)</td>
<td>40%</td>
<td>200</td>
</tr>
<tr>
<td>Case Studies (4)</td>
<td>20%</td>
<td>100</td>
</tr>
<tr>
<td>Research Paper</td>
<td>25%</td>
<td>125</td>
</tr>
<tr>
<td>Proctored Exam</td>
<td>15%</td>
<td>75</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
<td>500</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Assignment of Grades [Examples]</th>
<th>Points Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>450-500</td>
</tr>
<tr>
<td>B</td>
<td>400-449.9</td>
</tr>
<tr>
<td>C</td>
<td>350-399.9</td>
</tr>
<tr>
<td>D</td>
<td>300-349.9</td>
</tr>
<tr>
<td>F</td>
<td>&lt;300</td>
</tr>
</tbody>
</table>
TROY UNIVERSITY POLICIES

Incomplete Grades (2008-2009 Troy University Graduate Catalog)
This incomplete grade policy replaces all other incomplete grade policies as of August 1, 2006. The instructor may report an “Incomplete (I)” for a student whose progress in a course has been satisfactory (e.g. the student is passing the course), but who is unable to complete the course grading requirements because of documented circumstances beyond his/her control.

Time limit for removal of incomplete grade
No incomplete may exceed nine weeks from the date it is assigned. It is the student’s responsibility to contact the instructor regarding the deadline for completing all course requirements. Any student who receives a grade of incomplete must adhere to the work completion deadline set by the instructor, not to exceed the end of the designated nine week period. This deadline applies whether or not the student re-enrolls for the semester or term following the assignment of the incomplete grade(s). Failure to clear the incomplete within the specified time period (not to exceed nine weeks) will result in the assignment of a grade of “F” for the course.

(For the purposes of implementation of this policy, the day the grade is assigned is determined by the University master calendar. A student who wishes to be assigned an incomplete grade must request this from the instructor prior to the assignment of final grades for the course.)

Americans with Disabilities Act (ADA)
Troy University supports Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, which insure that postsecondary students with disabilities have equal access to all academic programs, physical access to all buildings, facilities and events, and are not discriminated against on the basis of disability. Eligible students, with appropriate documentation, will be provided equal opportunity to demonstrate their academic skills and potential through the provision of academic adaptations and reasonable accommodations. Further information, including appropriate contact information, can be found at the following link: http://www.troy.edu/humanresources/ADAPolicy2003.htm.

Non-Harassment, Hostile Work/Class Environment
Troy University expects students to treat fellow students, their instructors, other TROY faculty, and staff as adults and with respect. No form of “hostile environment” or “harassment” will be tolerated by any student or employee.

Standards of Conduct
By enrollment at the University, a student or organization neither relinquishes rights nor escapes responsibilities of local, state, or federal laws and regulations. The “STANDARDS OF CONDUCT” are applicable to behavior of students and organizations on and off the University campus if that behavior is deemed to be incompatible with the educational environment and mission of the University. A student or organization may be disciplined, up to and including suspension and expulsion, and is deemed in violation of the “STANDARDS OF CONDUCT”, for the commission of or the attempt to commit any of the following offenses: Dishonesty, such as cheating, plagiarism or knowingly furnishing false information to the University, faculty, or
other officers or employees of the University. For further information, go to the 2007-2008 Troy University Graduate Catalog http://www.troy.edu/catalogs/0708grad_pdf/index.html

TROY UNIVERSITY LIBRARY

A wide array of holdings and services are available through the Troy Libraries. To access online services and information, go to http://library.troy.edu

An online public access catalog (WEBCAT), access to a multitude of online database systems containing more than 18,000 full text journals, online database systems with partial full text and/or bibliographic references and over 50,000 online full text books are provided. The online resources are available 24 hours a day from any location. Assistance is also available through Live Chat an online chat service, 24/7 and by e-mail. Print books and periodicals are available either directly through the Troy Library or through Interlibrary Loan

SITE/REGION POLICIES and RESOURCES