

UNIVERSITY of NORTH TEXAS  
Department of Public Administration  
**PADM 3410: FINANCIAL ASPECTS OF GOVERNMENT**

Instructor: Jesseca Short	Fall 2013
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### Course description

This course provides an overview of the complex and evolving concepts of budgeting and financial management in the public sector. The topics covered include the politics and management of taxation, budget preparation and implementation, government debt, capital spending, and conflict among politicians, managers and analysts in developing policy and financing programs. Noting that this class is an introduction to public finance, attention will be paid to both the expenditure aspect of budgeting, as well as the principles of raising revenue. It is important to note that this course is meant to provide students with a basic understanding of public finance terminology, principles of public budgeting with a special emphasis on local governments, and the linkages of budgets with other aspects of financial management in government.

Upon completion of this course, students will have gained a general understanding of:

- Budget preparation, adoption and execution
- Concepts and skills needed to perform the above tasks
- Proposed reforms of the budget process;
- Revenue sources, structure, and administration;
- Competing theories of the politics of budgeting

### Required readings

Reed, B.J. and John W. Swain. 1997. *Public Finance Administration*. 2<sup>nd</sup> ed. Thousand Oaks, CA: SAGE Publications. ISBN # 978-0-80397-405-0.

\* Any additional required readings will be communicated to you in class, or posted on Blackboard.

### Course Policies to “Succeed at UNT”

- **Show Up:** Attendance to all class sessions is required. Arriving late is discouraged.
- **Find Support:** Everyone needs help sometimes. It will be mandatory to visit the writing center once while developing the term project.
- **Be Prepared:** Complete all required reading before the start of class. You are required to complete weekly reading assignments prior to class and be prepared to take a quiz when class meets.

- **Get Involved:** Participation in class discussion is encouraged.
- Showing respect to other students is mandatory.
- **Be Persistent:** To avoid undesirable performance ask for assistance from the professor or visit <http://learningcenter.unt.edu/> to set up appointments with volunteer tutors.
- Test make-ups will be limited to special circumstances (with prior notifications only).
- Incompletes will be given only according to University policy.
- Requests for disability accommodation will be handled per university policy.
- Plagiarism and other forms of cheating will automatically result in a failing grade.
- If you are using a computer or other technology to take notes, this is fine. It is not ok, however, to surf the web, text others, or read or send emails during class time. If you choose to ignore this, plan to retake the class at a later date as it will result in one-full level grade point deduction from your final course grade (i.e., your overall grade in the course will move from an A to a B, a B to a C, etc.).
- *I reserve the right to make changes in the course syllabus to reflect the overall objectives of the course and my personal teaching philosophy of student participation and inclusiveness. Any change will however be communicated to students.*

**\*\*\*Note\*\*\*** Please access [succeed.unt.edu](http://succeed.unt.edu). The site will contain multiple student resource links, as well as short videos with student messages, and will be live by the start of fall classes.

### Course format and requirements

To earn your grade you may want to consider the following upon which your grade will be based.

1.	Weekly in-class quizzes	100
2.	Homework Sets	100
3.	Midterm test	200
4.	Final test	250
5.	Term project	350
6.	<b>Total</b>	<b><u>1,000 points</u></b>

The UNT standard grading scale is used as follows: 900-1000 pts=A; 800-899 pts=B; 700-799 pts=C; 600-699 pts =D; 599 and below =F.

## **Quizzes**

Quizzes will cover the reading material to be discussed the week it is assigned. Thus, all reading assignments must be completed for the date indicated to be successful on quizzes. Quizzes will typically be given every class session at the beginning of class though not necessarily and there will be no quiz make-ups.

## **Homework Sets**

Homework sets are writing assignments that will cover the material necessary to complete your field project. Each homework set should be no more and no less than two (2) pages double spaced with a cover page attached. Each student will select one of the cities in the Denton County area (the list of acceptable cities will be provided by the instructor). In class reading assignments as well as outside sources are required for the completion of each homework set. Homework should be submitted online (Blackboard) and a hardcopy will be due at the beginning of the designated class session listed in the course calendar, late homework will not be accepted.

## **Mid-term test**

On [Wednesday, October 9, 2013](#) you will have a comprehensive mid-term test covering all topics that have been taught in class up to the date of the test. The questions will include True or False questions, questions with multiple choice answers and questions requiring short answers and/or an essay.

## **Final class test**

You will have a final test at the end of the semester on [Monday, December 9, 2013 from 1:30PM - 3:30PM](#). It will cover materials taught in the second half of the semester. It will include True or False questions, multiple choice, and questions requiring short answers and/or an essay.

## **Project Requirements**

You will be required to undertake a field assignment project. The project will be a fiscal review and assessment of a municipality located in this geographic area. It is important that the entity is chosen based on its ability to cooperate with the student's review and assessment. The fiscal review and assessment will be based on the following guidelines:

1. Investigate the budget, revenue, and financial management practices of the organization. The topics investigated should include:
  - (a) The budget process—how is the budget developed and approved within the selected organization. Who adopts the budget and how is the process established (i.e. do they have budget policies and if so, how often are they reviewed?). What are the budget guidelines and under what cycle is the budget developed. Who are the key players and what is the guiding philosophy of the chief executive (participatory, limited debate, arbiter etc.) and what is the role of the legislative

- body or board? Is the budget process transparent (i.e. are citizens/stakeholders involved in the budget process?)
- (b) Budget analysis—explore expenditure patterns and trends, analyze inputs and performance results.
  - (c) Revenue analysis—from what sources does the entity collect revenue (note this is dependent on the type of entity selected; as some organizations/agencies may propose and execute budgets, but are not responsible for all aspects of the fiscal process).
  - (d) Debt analysis—does the entity have any outstanding debt; if so analyze the type and examine its debt service schedule.
2. Overall Recommendations:  
Based on the analysis of the investigation, what are the conclusions about the fiscal situation, process and procedures of the entity? Be sure to link these conclusions to class material as well as the information developed in the analysis. Identify a list of things that this entity can/should do to improve its budget process and budget document, revenue analysis or financial management practices.
3. Prepare a written report of the findings, analysis and proposals. The report should be 10-15 pages, including tables and figures and include a **one page executive summary** as the front page.

## UNIVERSITY OF NORTH TEXAS™

### Department of Public Administration

#### **POLICY ON CHEATING AND PLAGIARISM**

Notice of this policy shall be given in all public administration classes each semester, and written copies shall be available in the public administration office.

#### Definitions

The UNT Code of Student Conduct and Discipline defines cheating and plagiarism “as the use of unauthorized books, notes, or otherwise securing help in a test; copying other’s tests, assignments, reports, or term papers; representing the work of another as one’s own; collaborating without authority with another student during an examination or in preparing academic work; or otherwise practicing scholastic dishonesty.”

#### Penalties

Normally, the minimum penalty for cheating or plagiarism is a grade of “F” in the course. In the case of graduate departmental exams, the minimum penalty shall be failure of all fields of the exam. Determination of cheating or plagiarism shall be made by the instructor in the course, or by the departmental faculty in the case of departmental exams.

Cases of cheating or plagiarism on graduate departmental exams, papers, theses, or

dissertations shall automatically be referred to the departmental Curriculum and Degree Programs Committee. Cases of cheating or plagiarism in ordinary course work may, at the discretion of the instructor, be referred to the Curriculum and Degree Programs Committee in the case of either graduate or undergraduate students. This committee, acting as an agent of the Department, shall impose further penalties, or recommend further penalties to the Dean of Students, if they determine that the case warrants it. In all cases, the Dean of Students shall be informed in writing of the case.

### Appeals

Students may appeal any decision under this policy by following the procedure laid down in the UNT Code of Student Conduct and Discipline.

### **POLICY ON DISABILITY ACCOMMODATION**

The Department of Public Administration, in cooperation with the Office of Disability Accommodation, complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. Please present your written accommodation request during regular office hours before the 12<sup>th</sup> class day of regular semesters (4<sup>th</sup> class day of summer sessions).

### **POLICY ON LAPTOPS AND CELL PHONES IN THE CLASSROOM**

The classroom setting at an institution of higher learning is intended to serve as a venue that permits the transfer of knowledge and facilitates the sharing of ideas. As such, it is imperative that any distractions from these stated objectives be avoided and kept to a minimum. Potential disruptions include modern electronic devices such as laptop computers and cell phones.

Students are allowed to take notes on personal laptop computers to enhance the learning process, but they should not activate their internet browsers during class or use computers for non-academic purposes (as this diverts attention from the lecture/discussion for both the student using it and others nearby). Students should also avoid using cell phones to search the Internet or text while class is in session.

Exceptions to this policy will be at the discretion of the faculty only and may occur if searching the Internet is necessary to find additional information or facts related to the subject being covered on that particular day.

### **POLICY ON STUDENT BEHAVIOR IN THE CLASSROOM**

Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Center for Student Rights and Responsibilities to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at [www.unt.edu/csrr](http://www.unt.edu/csrr).

### **STUDENT EVALUATION OF TEACHING EFFECTIVENESS (SETE)**

The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. The Student Evaluation of Teaching Effectiveness (SETE) will be administered from **my.unt.edu**. Please make time to complete your SETE when it is open.

## FALL 2013

### IMPORTANT CLASS DATES

**AUGUST 28, WEDNESDAY**

First class day

**SEPT 2, MONDAY**

Labor Day-No classes University Closed

**SEPT 12, THURSDAY**

**Census date:** last day to drop a course and receive refund. Drops after this date require instructor's written consent.

**OCT 8, TUESDAY**

Last day to drop a course with a grade of W for courses that a student is not passing  
After this date a grade of WF may be recorded.

**OCT 9, WEDNESDAY**

Beginning this date, instructors may drop students with grade of WF for non-attendance.

**OCT 19, SATURDAY**

*Mid-Semester*

**NOV 6, WEDNESDAY**

Last day to **DROP A COURSE** this semester with consent of instructor

**NOV 13, WEDNESDAY**

Beginning this date a student *who qualifies* may request a grade of “I,” incomplete, a non-punitive grade given **only if** a student (1) is passing, (2) has justifiable reason why the work cannot be completed on schedule; **and** (3) arranges with the instructor to complete the work.

**NOV 22, FRIDAY**

Last day for an instructor to drop a student with a grade of WF for non-attendance

**NOV 28 - NOV 29, THURSDAY/FRIDAY**

Thanksgiving Holiday- No Classes

**NOV 30 - DEC 6, SATURDAY-FRIDAY**

Pre-finals week

**DEC 6, Friday**

Reading Day. No classes.

**DEC 7 - 13 SATURDAY-FRIDAY**

Final examinations

**DEC 13-14, FRIDAY & SATURDAY**

Commencement schedule - TBA

## Course Calendar

Day	Date	Subject	Required readings
1	August 28	Welcome & Introduction to the Course <ul style="list-style-type: none"> <li>Public and private goods</li> <li>Public goods and budgeting</li> </ul>	1,2
2	September 4	Revenue principles and policies	5
3	September 11	Revenue administration and sources	6
4	September 18	Budget cycle; Homework Set #1 Due	7,9
5	September 25	Budget cycle	7,9
6	October 2	Accounting and auditing; Homework Set #2 Due	3, 17
7	October 9	Accounting and auditing; <b>Midterm</b>	3, 17
8	October 16	Cash management and investing government funds	11, 12, 15
9	October 23	Cost analysis and government purchasing	8, 10
10	October 30	Personnel costs: personnel and pension administration; Homework Set #3	16
11	November 6	Economic development <ul style="list-style-type: none"> <li>Capital improvement plan</li> </ul>	13,19
12	November 13	Debt administration	14
13	November 20	Intergovernmental fiscal relations; Homework Set #4	Notes
14	November 27	Monetary and fiscal policy <ul style="list-style-type: none"> <li>Financial Markets</li> <li><b>Term projects due</b></li> </ul>	Notes
15	December 4	Performance management and Review	18
16	December 9	<b>Final Exams</b> (covering materials after midterm exams)	