BUDGETS AND FINANCES IN MANAGING PUBLIC AFFAIRS
PAD 4223

Spring 2012
Instructor: Robert J. Eger III, Ph.D.
Tuesdays and Thursdays 2:00 – 3:15pm
BEL 208
650 Bellamy
850-645-1914
Office Hours: Tuesdays & Thursdays 12:30-1:30 p.m.
reger@fsu.edu

READINGS

LEARNING OBJECTIVES
This course explores the concepts and practices in budgeting and financial management. The learning objectives are concentrated in two areas: 1) Personal Budgeting and Finance and 2) Public Agency Budgeting and Finance. The learning objectives within these two concentrated areas are:

- Explaining the tools and uses of budgets and finances;
- Applying the tools of budgets and finances to everyday issues;
- Identifying the concepts of planning, goal setting, and implementation;
- Using the concepts underpinning planning, goal setting, and implementation.

The course focuses on commonly used tools in budgeting and financial management paying particular attention to the use of Microsoft’s EXCEL.

LEARNING GOAL
Students who successfully complete the course have the ability to:

- Explain budgeting and financial management basics for personal and agency planning;
- Develop spreadsheet budgets;
- Identify the budgeting and financial management process;
- Use the basic processes of both accrual and funds accounting.

LEARNING METHODOLOGY
Most class presentations will be of a lecture or applied nature. However, students are encouraged to ask questions and participate in class discussions. I want to stress the importance of preparation and participation for class and remind you that we are all learning. My approach is that the questions and discussions are an extremely important part of our learning process, and thus are relevant to all those in this learning setting. PLEASE ASK QUESTIONS.

LEARNING MEASURES
Exams 1 & 2
The first two exams will be given in class. The exams will address concepts in the class notes, readings, homework, lectures, and class discussions. Exam 1 will cover the first five (5) weeks of the course. The second exam will cover the next five (5) weeks of the course. The format of the exam: problem sets, definitions, and short answers.
Final Exam

The final exam will be given in class on the University assigned final exam day, Thursday April 26, 2012 at 7:30-9:30am. The exam will address concepts in the class notes, readings, homework, lectures, and class discussions from the entire course. The format of the exam: problem sets, definitions, and short answers. You will be allowed to write anything you wish on a 3"x5" card for the final exam.

Quizzes

There will be seven (7) unannounced quizzes given during the semester. Each quiz will consist of 5 questions. The quiz scores will count toward extra credit for your final grade.

Individual Project

This individual paper is an application of budgeting information provided to you. Due Date for Individual Project: April 12, 2012 at 11:59pm.

Homework

Homework required for class will consist of questions, problems, or both. We will go over the more difficult assigned problems in class. Be prepared to ask questions in class. You are allowed to work together on the homework, however all written work turned in must be your own. In other words it is considered academic dishonesty (cheating) to turn in an assignment that is not your own work. Your answers must use your own interpretation of the solution. If the assignment is found to indicate academic dishonesty, the assignment will receive a grade of zero (0).

Attendance

Attendance at every class is expected. I will take attendance daily; however will randomly, on five (5) occasions, count attendance toward your final grade. These five (5) random attendance checks will count for 5% of your overall grade. Excused absences include documented illnesses, deaths in the immediate family and other documented crises, call to active military or jury duty, religious holy days, and official University activities. Accommodations for these excused absences will be made in a way that does not penalize students who have a valid excuse. Consideration will also be given to students whose dependent children experience serious illness. If you miss a class, it is your responsibility to obtain complete information on that class from another student in the course.

POLICIES

Makeup Exams

The instructor will NOT give make-up exams without prior permission and an academically valid and approved FSU excuse.

Time Commitment

This is a course at the upper division level. To learn the material in this course, the majority will have to devote 3 to 5 hours a week to the course outside of class. Please be sure to take the time you need for class preparation and study.

Due Dates

All due dates are listed on the course outline below. If you do not provide the homework or individual project on the due dates, the penalty is a 10% point reduction per assignment per day late. After 3 days, I will not accept the late assignment.
The FSU Honor Code

Students are expected to uphold the Academic Honor Code published in the Florida State University Bulletin and the Student Handbook. The Academic Honor Code of The Florida State University requires students to (1) uphold the highest standards of academic integrity in their own work, (2) refuse to tolerate violations of academic integrity in the university community, and (3) foster a high sense of integrity and social responsibility. Violations of the Academic Honor Code are available at http://dof.fsu.edu/honorpolicy.htm and are listed in general from the Academic Honor Code Policy as:

1. PLAGIARISM. Intentionally presenting the work of another as one's own (i.e., without proper acknowledgement of the source).
2. CHEATING. Improper application of any information or material that is used in evaluating academic work.
3. UNAUTHORIZED GROUP WORK. Unauthorized collaborating with others.
4. FABRICATION, FALSIFICATION, AND MISREPRESENTATION. Intentional and unauthorized altering or inventing of any information or citation that is used in assessing academic work.
5. MULTIPLE SUBMISSION. Submitting the same academic work (including oral presentations) for credit more than once without instructor permission. It is each instructor's responsibility to make expectations regarding incorporation of existing academic work into new assignments clear to the student in writing by the time assignments are given.
6. ABUSE OF ACADEMIC MATERIALS. Intentionally damaging, destroying, stealing, or making inaccessible library or other academic resource material.
7. COMPLICITY IN ACADEMIC DISHONESTY. Intentionally helping another to commit an act of academic dishonesty.
8. ATTEMPTING to commit any offense as outlined above.

The student is responsible for understanding the legitimate use of sources, the appropriate ways of acknowledging academic, scholarly or creative indebtedness, and the consequences of violating this responsibility. Students should pay special attention to # 2, above. Any instance of intellectual dishonesty will result in a GRADE OF “F” FOR THE COURSE and may result in suspension or expulsion. If you do not understand the rules for intellectual dishonesty, please ask since you are responsible for adhering to this policy.

ADA Policy

Students with disabilities needing academic accommodation should (1) register with and provide documentation to the Student Disability Resource Center; and (2) bring a letter to the professors indicating the need for accommodation and what type. This should be done during the first week of class. The SDRC can be reached at (850) 644-9566. More information can be found at http://www.fsu.edu/~staffair/dean/StudentDisability/index.html
GRADING

<table>
<thead>
<tr>
<th>Assignment Type</th>
<th>Point Value</th>
<th>Percentage of Grade</th>
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<tbody>
<tr>
<td>Homework (50 points each)</td>
<td>200 points</td>
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<tr>
<td>Exam</td>
<td>150 points</td>
<td>15%</td>
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<tr>
<td>Exam 2</td>
<td>150 points</td>
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<tr>
<td>Final Exam</td>
<td>200 points</td>
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<tr>
<td>Individual Project</td>
<td>250 points</td>
<td>25%</td>
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<tr>
<td>Attendance</td>
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<td>5%</td>
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<td>Total Points</td>
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Extra Credit Quizzes 35 points 3.5%

The Final Grade Calculation

A = 92.50% and ↑
A- = 90.00% - 92.49%
B+ = 87.50% - 89.99%
B = 82.50% - 87.49%
B- = 80.00% - 82.49%
C+ = 77.50% - 79.99%
C = 72.50% - 77.49%
C- = 70.00% - 72.49%
D+ = 67.50% - 69.99%
D = 62.50% - 67.49%
D- = 60.00% - 62.49%
F = 59.99% and ↓

NOTE: I may make modifications to this syllabus throughout the course. The modifications will be announced in class and will always be in the students favor (e.g. homework due at a later date). If you miss a lecture session, it is your responsibility to contact a classmate or myself for any changes announced and to obtain a copy of any handouts from that class.
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Readings</th>
<th>Homework Due</th>
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<tbody>
<tr>
<td>January 5</td>
<td>Introduction</td>
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<tr>
<td>January 10</td>
<td>Overview</td>
<td>Pages 1-60</td>
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<td>January 12</td>
<td>Financial Planning</td>
<td>Pages 61-85</td>
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<td>January 17, &amp; 19</td>
<td>Time Value of Money</td>
<td>Pages 87-112</td>
<td>Hmwrk #1 Due 1/17</td>
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<td>January 24 &amp; 26</td>
<td>Financial Statements</td>
<td>Pages 113-144</td>
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<td>January 31</td>
<td>Taxes</td>
<td>Pages 144-177</td>
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<td>February 2</td>
<td>First Exam Review Session</td>
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<td>February 7</td>
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<td>February 9 &amp; 14</td>
<td>Governmental and Nonprofit</td>
<td>Pages 179-209</td>
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<td>February 16 &amp; 21</td>
<td>Budgeting</td>
<td>Pages 212-264</td>
<td>Hmwrk #2 Due 2/16</td>
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<td>February 23 &amp; 28</td>
<td>Additional Budgeting Concepts</td>
<td>Pages 265-306</td>
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<td>March 1</td>
<td>Budgetary Accounting and Reporting</td>
<td>Pages 310-364</td>
<td>Hmwrk #3 Due 2/28</td>
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<td>March 6 &amp; 8</td>
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<td>March 13</td>
<td>Accountability and Control</td>
<td>Pages 366-415</td>
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<td>March 15</td>
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<td>March 22, 27 &amp; 29</td>
<td>Revisiting Budgetary Accounting</td>
<td>Pages 310-364</td>
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<td>April 3 &amp; 5</td>
<td>The Balance Sheet</td>
<td>Pages 418-457</td>
<td>Hmwrk #4 Due 4/3</td>
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<td>April 10 &amp; 12</td>
<td>Activity and Cash Flow Statements</td>
<td>Pages 460-508</td>
<td>Individual Project Due 4/12</td>
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<td>April 17</td>
<td>Federal Government Accounting</td>
<td>Pages 509-545</td>
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******** FINAL EXAM *******

7:30 – 9:30am