



THE OHIO STATE UNIVERSITY

JOHN GLENN COLLEGE OF PUBLIC AFFAIRS

PUBAFRS 6045: Fundamentals of Budgeting and Financial Administration
Semester 20XX Syllabus
Online Delivery
Credit hours: 2

Professor:

Contact Info:

Office Hours:

COURSE OVERVIEW

This course focuses on planning and financial decision-making in public and nonprofit organizations. It provides a higher-level understanding of government and nonprofit budgeting processes. Students learn the fundamentals of budgeting, accounting, and financial management through assigned readings, real-world examples, and lectures. The goal of this course is to prepare students for leadership roles within their organizations so they can understand, communicate, and participate in the budgetary process.

COURSE LEARNING OBJECTIVES

Upon completion of the course, students should understand

- The components of a budget and the different types of budget formats
- The benefits and implications of each type of budget format
- The political budgeting process and its impact on policy
- How leaders can use budgets to manage resources and accomplish goals

Upon completion of the course, students will be able to

- Use spreadsheets effectively for budgeting
- Create a budget from the ground up and analyze impacts of prospective changes to a budget.
- Identify the key components an administrator should look for in a budget in order to diagnose a government's or organization's financial strengths and weaknesses
- Conduct a simple Cost Benefit Analysis to evaluate the impacts of both quantified and unquantified costs and benefits.
- Understand the politics and budgeting cycles well enough to know when they can effect change in the process.
- Perform basic analyses of financial information, including budgetary calculations, cost allocation techniques, capital planning, and operational needs.
- Communicate basic financial information to leadership, a legislative body, and community stakeholders.

DEGREE LEARNING GOALS AND OBJECTIVES

The course contributes to all Glenn College learning goals and objectives related to foundational knowledge in public affairs; competencies in management, leadership, and policy analysis; and developing an appreciation for multiple perspectives in public affairs. In particular, the course focuses on the following objectives:

1. Students can lead and manage in public and nonprofit organizations. (Intermediate)
2. Students can participate in and contribute to the policy process. (Intermediate)
3. Students can analyze, synthesize, think critically, solve problems and make decisions (Advanced)
7. Students can interact effectively with public policy and administration professionals from a broad range of sectors, using professional competencies common to the field. (Intermediate)

CATALOG BLURB

Provides a high-level understanding of budgeting processes at all levels of government and in the nonprofit sector, as well as the fundamentals of public budgeting from the perspective of a manager. Reviews basic methods for public sector budgeting and analysis.

Prerequisite: PUBAFRS 6001 Introduction to Public Affairs

COURSE MATERIALS

Carmen

Course videos, PowerPoints, additional reading materials, assignments, and discussions will all take place on Carmen (carmen.osu.edu).

Textbook

Greg G. Chen, Lynne A. Weikart, Daniel W. Williams, *Budget Tools: Financial Methods in the Public Sector*, 2nd edition, ISBN 978-1-4833-0770-1.

Students can access textbook information via the Barnes & Noble bookstore website: www.shopOhioState.com as well as from their BuckeyeLink Student Center. This information is disseminated by B&N to all area bookstores. You may buy from a store of your choice and/or shop for books (always use ISBN# for searches) online.

COURSE FORMAT

Each week, students have readings from the textbook and/or supplementary readings. In addition, students will view instructor videos and/or PowerPoint presentations found in Carmen. A number of the videos will include short interviews with practitioners regarding their roles in the budgeting process. This online class is designed for students to learn the basic budgeting tools and processes they will need to succeed in their jobs. Self-paced competency-based modules are designed in a way such that, early in the term, students with little to no background in budgeting will be able to learn the necessary skills to complete assignments later in the term, and students who have more extensive budgeting experience will

be able to quickly move through the material. In addition to the skill-building exercises, students have a number of homework assignments based around the budgets of their own organizations (or one provided to them as necessary), and students will be required to participate in weekly discussion board forums designed in a way that students can learn from their classmates.

DELIVERABLES

The course grade is based upon discussion board participation and five assignments that help students to apply course materials to their own organization's budget (or an organization meaningful to them). Late submissions receive a 10% penalty per day.

<u>Deliverable</u>	<u>Percentage of Course Grade</u>
Discussion Board Posts	10
Excel Assignment	15
Performance Measures Assignment	20
Budget Process Assignment	20
Cost Benefit Analysis Assignment	15
Budget Analysis Assignment	20

Weekly Discussion Board

Students are expected to actively participate in each week's discussion board by posting comments and responses. Effective class contribution entails providing good answers to questions. Good answers to questions indicate that you are actively responding to the posts and are providing comments relevant to the ongoing discussion. Relevant comments add to the understanding of the underlying conceptual material, challenge and clarify the ideas expressed by others, integrate material from your job and/or other courses, and show evidence of analysis rather than mere opinion or "gut feeling." Excellent responses demonstrate that you have thought deeply about the material and can develop creative and innovative insights through this analytic effort. Effective class contribution does not entail faking answers, ignoring the contributions of others, or repeating facts or statements from the readings without analysis.

Each week's discussion will end at 11:59pm on Sunday, but do not wait until the end of the week to engage in the weekly discussion. If everyone were to do this, that would not lead to very productive discussion. Your weekly grade will be based on the quality of the posts, and your grade will be reduced if you wait until the end of the week to initiate your posts. Posts for weeks two and three will be graded, but they will not count towards your discussion grade. The discussion grade will be based on the 10 highest scores in the remaining 12 classes. Ten points are possible each week, for a total of 100 points, and these 100 points collectively constitute 10% of the overall course grade.

Excel Assignment

This assignment requires students to work with both numeric and text data in Excel, reference other Excel cells, perform basic math functions, and create formulas and graphics in Excel. This assignment will constitute 15% of the overall course grade.

Performance Measures Assignment

This assignment requires students to develop performance measures for a public or nonprofit program and write a memorandum explaining the performance measures. The student will develop all of the following for the program: (1) program objectives; (2) program inputs; (3) program outputs; (4) program outcomes; (5) cost efficiency measures; and (6) cost effectiveness measures.

Budget Process Assignment

This assignment requires students to draw on the class readings and discussion to outline the entire budget process for their own organization (or suitable other agency or organization), identifying key stakeholders and their roles, friction points, and strategies for successfully negotiating the process.

Cost Benefit Assignment

This assignment requires students to perform some basic cost benefit analysis for a case provided to the class.

Budget Analysis Assignment

This assignment requires students to select a budgetary document from their own organization or one relevant to their job/career, analyze the budget using the criteria discussed in class, and prepare a memo presenting that analysis to a supervisor. This memo will be part of students' program portfolios.

Grading Scale

A	100% to 93%	C+	< 80% to 77%
A-	< 93% to 90%	C	< 77% to 73%
B+	< 90% to 87%	C-	< 73% to 70%
B	< 87% to 83%	D+	< 70% to 67%
B-	< 83% to 80%	D	< 67% to 60%
		E	< 60% to 0%

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Weekly Schedule

Week	Topic	Materials	Assignments	Deliverables
1	Course Introduction, Overview of Budgeting, Basic Concepts	<ul style="list-style-type: none"> • Week 1 Video • BT: Module 1 (Craft of budgeting) • BT: Module 2 (Organizing Budget Data) • BT: Module 3 (Fixed and Variable Costs) • BT: Module 4 (Breakeven Analysis) • BT: Module 5 (Cost Allocation) 	<ul style="list-style-type: none"> • Excel Assignment • BT: Appendix B (Spreadsheet Basics) 	
2	Role of time Performance Budgeting	<ul style="list-style-type: none"> • Week 2 Video • BT: Module 6 (Time Value of Money) • BT: Module 7 (Inflation) • BT: Module 8 (Sensitivity Analysis) • BT Module 9 (Performance Budgeting) • New Mexico Department of Finance and Administration. Guidelines to performance-based budgeting. Santa Fe, NM: Department of Finance and Administration. http://www.nmdfa.state.nm.us/Performance_Based_Program.aspx 	<ul style="list-style-type: none"> • Performance Measures Assignment 	<ul style="list-style-type: none"> • Excel Assignment • Discussion Board Postings
3	The Budget Process Overview	<ul style="list-style-type: none"> • Week 3 Video • BT Module 10 (Process Overview) • BT: Module 11 (Baseline Budget) • BT Module 12 (Baseline Budget) • BT Module 13 (Cost Estimates) • BT Module 14 (Budget Justification) • BT Module 15 (Budget Cutbacks) 	<ul style="list-style-type: none"> • Budget Process Assignment 	<ul style="list-style-type: none"> • Performance Measures Assignment • Discussion Board Postings
4	The Budget Process: State and Local	<ul style="list-style-type: none"> • Week 4 Video • BT Module 16 (Legislative Budget Tools) • Rubin, <i>The Politics of Public Budgeting</i>, Chapter 1 • Ebdon, C., and A. L. Franklin. (2006). Citizen participation in budgeting theory. <i>Public Administration Review</i> 66(3), 437-447. 		<ul style="list-style-type: none"> • Discussion Board Postings

		<ul style="list-style-type: none"> Franklin, A. L., Ho, A. T., & Ebdon, C. (2009). Participatory budgeting in Midwestern states: Democratic connection or citizen disconnection?. <i>Public Budgeting & Finance</i>, 29(3), 52-73. 		
	The Budget Process: Federal	<ul style="list-style-type: none"> Congressional Budget Office (2017), The Budget and Economic Outlook: 2017 to 2027 (https://www.cbo.gov/publication/52370) (Read the summary and skim the report) 		
	The Political Budget Process: Organizational	<ul style="list-style-type: none"> Financial Sustainability for Nonprofit Organizations, Rand (2012) https://www.rand.org/content/dam/rand/pubs/research_reports/RR100/RR121/RAND_RR121.pdf 		
5	Cost Benefit Analysis	<ul style="list-style-type: none"> Week 5 Video 	<ul style="list-style-type: none"> Cost Benefit Assignment 	<ul style="list-style-type: none"> Budget Process Assignment
	Capital Budgeting	<ul style="list-style-type: none"> BT Module 17 (Cost Benefit Analysis) BT Module 18 (Life Cycle Costing) BT Module 19 (Capitalization and Depreciation) BT Module 20 (Long-Term Financing) BT Module 21 (Investment Strategies) 		<ul style="list-style-type: none"> Discussion Board Postings

6	Implementation	<ul style="list-style-type: none"> • Week 6 Video • BT Module 22 (Operating Plan and Variance Analysis) • BT Module 23 (Cash Management and Internal Controls) • BT Module 24 (Forecasting and Managing Cash Flow) • Anthony R. & Young, D. (1984). <i>Cost Accounting In Management Control in Nonprofit Organizations</i>. McGraw-Hill Companies. (Carmen) 	<ul style="list-style-type: none"> • Budget Analysis Assignment 	<ul style="list-style-type: none"> • Cost Benefit Assignment • Discussion Board Postings
	Accounting Financial Statement Analysis	<ul style="list-style-type: none"> • BT Module 25 (Government and Nonprofit Accounting) • BT Module 26 (Financial Statement Analysis) 		
7	Payroll	<ul style="list-style-type: none"> • Week 7 Video • BT Module 27 (online chapter) (Calculating Payroll) 		<ul style="list-style-type: none"> • Budget Analysis Assignment
	Forecasting	<ul style="list-style-type: none"> • BT Modules 28-30 (online chapters) (Forecasting) 		<ul style="list-style-type: none"> • Discussion Board Postings

BT = Budget Tools: Financial Methods in the Public Sector

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Academic Misconduct

The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's [Code of Student Conduct](#) and that all students will complete all academic and scholarly assignments with fairness and honesty. Failure to follow the rules and guidelines established in the University's *Code of Student Conduct* may constitute "Academic Misconduct." Sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University.

In the Ohio State University's [Code of Student Conduct](#), Section 3335-23-04 defines academic misconduct as "Any activity that tends to compromise the academic integrity of the University, or subvert the educational process." Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University's [Code of Student Conduct](#) is never considered an "excuse" for academic misconduct.

If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

Glenn College Diversity Values Statement

The Glenn College is committed to nurturing a diverse and inclusive environment for our students, faculty, staff, and guests that celebrates the fundamental value and dignity of everyone by recognizing differences and supporting individuality. We are dedicated to creating a safe space and promoting civil discourse that acknowledges and embraces diverse perspectives on issues and challenges that affect our community.

Accommodation Policy

The University strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability (including mental health, chronic or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. **SLDS contact information:** slds@osu.edu; 614-292-3307; slds.osu.edu; 098 Baker Hall, 113 W. 12th Avenue."

Mental Health

As a student, you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce your ability to participate in daily activities. The Ohio State University offers services to assist you with addressing these and other concerns you may be experiencing. If you or someone you know is suffering from any of the aforementioned conditions, you can learn more about the broad range of confidential mental health services available on campus via the **Office of Student Life Counseling and Consultation Services (CCS)** by visiting ccs.osu.edu or calling 614-292- 5766. CCS is located on the 4th Floor of the Younkin Success Center and 10th Floor of Lincoln Tower. You can reach an on call counselor when CCS is closed at 614--292--5766 and 24 hour emergency help is also available through the 24/7 National Suicide Prevention Hotline at 1--800--273--TALK or at suicidepreventionlifeline.org. Also, the OSU Student Advocacy Center is a resource to help students navigate OSU and to resolve issues that they encounter at OSU – visit <http://advocacy.osu.edu/>.

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