



Public Affairs 6045: Fundamentals of Budgeting and Financial Administration
Summer 2020 Syllabus
Online Delivery
Credit hours: 2

Professor: Jim Landers

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Synchronous Weekly Office Hours: Thursday 7:30 pm-9:00 pm eastern time

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: None

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.

R. Mark Musell, Ryan Yeung, *Understanding Government Budgets: A Guide to Practices in the Public Service*, 2nd edition, ISBN 978-1-1387-8630-1.**

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.

** Students can access the Musell and Yeung textbook electronically from the Ohio State University Library in lieu of purchasing the textbook. Access to this textbook is unlimited. The link to the textbook will be available on the course website on Carmen.

COURSE FORMAT

Each week, students have readings from the textbooks and/or supplementary readings. In addition, students will view instructional videos and/or PowerPoint presentations found in Carmen. Some 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 and programs of their own choosing, 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 six assignments that help students to apply course materials to their own organization's budget (or an organization meaningful to them). Due dates for weekly discussion boards and assignments are provided in Carmen. Late assignment submissions receive a 10% penalty per day. Late submission of discussion board posts is not allowed.

<u>Assignment</u>	<u>Points</u>
Discussion Board Posts	30
Budget Process Explanation	25
Performance Measures Development	25
Cost Allocation Project	25
Program Budget Estimate	25
Program Budget Justification	25
<u>Course Reflection</u>	<u>25</u>
Course Total	180

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 board will close 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. Each week's discussion board includes a grading rubric to guide your performance. Please review the grading rubric.

Budget Process Explanation

This assignment requires students to draw on the class readings and discussion to outline and explain the entire budget process for: (1) their own organization or (2) a suitable government agency or nonprofit organization of the student's choosing identifying the key organization actors and stakeholders and their roles, friction points, and strategies for successfully negotiating the process. The budget process explanation will be submitted in the form of a memorandum. The memorandum is eligible to be selected by the student for the student's program portfolio.

Please review the grading rubric for the assignment to guide your performance on this assignment.

Performance Measures Development

This assignment requires students to develop performance measures for a program in: (1) their own organization or (2) a suitable government or nonprofit program of the student's choosing and write a memorandum explaining the performance measures. The student will develop all of the following for the program: (1) program mission; (2) program goals; (3) program objectives; (4) program inputs; (5) program outputs; and (6) program outcomes. The memorandum is eligible to be selected by the student for the student's program portfolio.

Please review the grading rubric for the assignment to guide your performance on this assignment.

Cost Allocation Project

This assignment requires students to perform cost allocation and estimate the full cost of a government agency using data provided by the instructor. The computations will be performed in an Excel workbook and results will be explained in a memorandum.

Please review the grading rubric for the assignment to guide your performance on this assignment.

Program Budget Estimate

This assignment requires students to complete a cost estimate in appropriate format for a program proposal in: (1) their own organization; (2) a suitable government or nonprofit program proposal of the student's choosing; or (3) a program proposal provided by the instructor to the class. The cost estimate document is eligible to be selected by the student for the student's program portfolio.

Please review the grading rubric for the assignment to guide your performance on this assignment.

Program Budget Justification

This assignment requires students to complete a budget justification in appropriate format for the program proposal used for the previous Budget Estimate assignment. The budget justification document is eligible to be selected by the student for the student's program portfolio.

Please review the grading rubric for the assignment to guide your performance on this assignment.

Course Reflection

This assignment requires students to think deeply and carefully about their learning experience throughout the course and draft a written reflection on their learning experience and the impact it will have on their professional development. The written reflection is eligible to be selected by the student for the student's program portfolio.

Please review the grading rubric for the assignment to guide your performance on this assignment.

GRADES

Grading Scale (based on percent of total points obtained)

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%

Weekly Schedule

Week	Topic	Materials	Assignments	Deliverables Due
1	Budgeting Overview Budgetary Process Budgetary Data	<ul style="list-style-type: none"> • Week 1 Videos • BT: Module 1 (The Craft of Budgeting) • BT: Module 2 (Organizing Budget Data) • BT: Module 10 (The Budget Process: An Overview) • UGB: Chapter 2 (The Basics of Budgets) • Congressional Research Service: The Executive Budget Process: An Overview 	<ul style="list-style-type: none"> • Begin Budget Process Explanation • Begin Course Reflection • Wk. 1 Discussion 	<ul style="list-style-type: none"> • Wk. 1 Discussion Posts
2	Budget Document Budget Formats Performance-Informed Budgeting	<ul style="list-style-type: none"> • Week 2 Videos • BT: Module 11 (The Budget Document) • UGB: Chapter 3 (The Basics of Budget Structure) • UGB: Chapter 9 (Small Town U.S.A.: An Example from Avon, Connecticut) • BT: Module 9 (Integrating Budgeting With Performance) • UGB: Chapter 5 (Performance Measures in Budgets) 	<ul style="list-style-type: none"> • Begin Performance Measures Development • Continue Course Reflection • Wk. 2 Discussion 	<ul style="list-style-type: none"> • Budget Process Explanation Memo • Wk. 2 Discussion Posts
3	Cost Concepts Cost Classification Cost Analysis Methods	<ul style="list-style-type: none"> • Week 3 Videos • BT: Module 3 (Fixed and Variable Costs) • BT: Module 4 (Breakeven Analysis) • BT: Module 5 (Cost Allocation) 	<ul style="list-style-type: none"> • Begin Cost Allocation Project • Continue Course Reflection • Wk. 3 Discussion 	<ul style="list-style-type: none"> • Performance Measures Development Memo • Wk. 3 Discussion Posts

Weekly Schedule

Week	Topic	Materials	Assignments	Deliverables Due
4	Budget Estimation	<ul style="list-style-type: none"> • Week 4 Videos • BT Module 7 (Inflation) • BT: Module 12 (Determining the Baseline Budget) • BT: Module 13 (Cost Estimates) • UGB: Chapter 4 (Public Employment in Budgets) • Goodman: Executive Budget Analysts and Legislative Budget Analysts: State Budgetary Gatekeepers, 299-307. 	<ul style="list-style-type: none"> • Begin Program Budget Estimate • Continue Course Reflection • Wk. 4 Discussion 	<ul style="list-style-type: none"> • Cost Allocation Project Memo • Wk. 4 Discussion Posts
5	Budget Justification	<ul style="list-style-type: none"> • Week 5 Videos • BT: Module 14 (Budget Justifications) • BT: Module 15 (Budget Cutbacks) • BT: Module 16 (Legislative Budget Tools) • Goodman: Executive Budget Analysts and Legislative Budget Analysts: State Budgetary Gatekeepers, 307-322. 	<ul style="list-style-type: none"> • Begin Program Budget Justification • Continue Course Reflection • Wk. 5 Discussion 	<ul style="list-style-type: none"> • Program Budget Estimate Document • Wk. 5 Discussion Posts
6	Capital Expenditures Capital Budgeting Cost-Benefit Analysis	<ul style="list-style-type: none"> • Week 6 Videos • UGB: Chapter 6 (Capital Spending in Budgets) • BT: Module 6 (Time Value of Money) • BT: Module 8 (Sensitivity Analysis) • BT: Module 17 (Cost-Benefit Analysis) 	<ul style="list-style-type: none"> • Wk. 6 Discussion 	<ul style="list-style-type: none"> • Program Budget Justification Document • Course Reflection • Wk. 6 Discussion Posts

BT = Greg G. Chen, Lynne A. Weikart, Daniel W. Williams, Budget Tools: Financial Methods in the Public Sector, 2nd edition.

UGB = R. Mark Musell, Ryan Yeung, Understanding Government Budgets: A Guide to Practices in the Public Service, 2nd edition.

Academic Integrity/ Academic Misconduct Policy

These policies can be accessed at the link below:

<http://oaa.osu.edu/coamfaqs.html#academicmisconductstatement>

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. Other sources of information on academic misconduct (integrity) to which a student can refer include:

1. The Committee on Academic Misconduct web page: <http://oaa.osu.edu/coam.html>
2. Ten Suggestions for Preserving Academic Integrity: <http://oaa.osu.edu/coamtensuggestions.html>
3. Eight Cardinal Rules of Academic Integrity: www.northwestern.edu/uacc/8cards.html

If a student has 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."

Writing Style and Citations

All written work for this class should be well organized, written, and edited. If a student has concerns about their writing they should consider working with OSU's Writing Center (<http://cstw.osu.edu/>).

All work should be original. Paraphrasing or quotation of other's works including, but not limited to, information from websites, promotional materials, lecture slides, and texts without proper attribution will not be accepted. When in doubt, include a citation.

Citations must be included using APA reference format. For help with citations, please see the University's online style guides available at <http://library.osu.edu/help/research-strategies/cite-references/>. The main objective is for students to cite their work consistently and accurately.

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 Social Support Services

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 a student's 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 <https://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 <https://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/>.

FERPA and Privacy in CarmenZoom

The Family Educational Rights and Privacy Act (FERPA) protects all meetings held in CarmenZoom that include course content or student information. Please see this [CarmenZoom privacy](#) link to learn more.

Video and audio recordings of class lectures will be part of the classroom activity. The video and audio recording is used for educational use/purposes and may be made available to all students presently enrolled in the course.