

University of Arkansas at Little Rock

School of Public Affairs

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Office Hours: M/T 4-5:30 pm & by appt.

Course #: PADM 7323; CDN 61395

Title: Public Finance Administration

Semester: Fall 2019

Meeting date / time: Thursday 6:00-9:00 pm

Location: Ross Hall 209

General Course Description:

This course introduces graduate students to the principles of public finance and the skills necessary for sound management of public sector financial resources. The course covers theoretical and practical issues related to public sector budgeting. How governments obtain revenue and determine expenditures will be explored. The theory of why a public sector exists and how society makes collective choices will be discussed. The legal, political and economic perspectives of public budgeting will be emphasized.

Student Learning Objectives:

The goal of this course is for students to obtain public budgeting and finance knowledge and skills that will be useful in their careers and in their role as citizens. Students who successfully complete this course will be able:

1. To lead and manage in public governance
 - a. Students will study how public organizations construct budgets and other financial statements.
 - b. Students are expected to distinguish between effective and ineffective management
2. To participate in and contribute to the public policy process
 - a. Students are expected to learn how to effectively critique, construct and present arguments for legislative, judicial and administrative change
3. To analyze, synthesize, think critically, solve problems and make decisions
 - a. Show mastery of up-to date theoretical and practical (applied) knowledge in public budgeting and finance
 - b. Show mastery of specialized knowledge and skills appropriate to executing the tasks associated with public budgeting and finance
 - c. Show an understanding & appreciation of organizational, political and socio-economic environments
4. To articulate and apply a public service perspective
 - a. Students are expected to work cooperatively on some class projects
 - b. Students are expected to internalize the values of justice, equality, diversity and transparency through coursework
5. To communicate and interact productively with a diverse and changing workforce and citizenry
 - a. Students are expected to successfully complete team projects
 - b. Students are expected to communicate with one another in class discussion with sensitivity to the diversity within the classroom and subject matter

Specifically:

1. Develop an understanding of

- a. Key concepts and terms utilized in public budgeting and finance;
 - b. The budgetary process and budget reforms;
 - c. The impact of the political, social, economic, technical, and legal environment on public budgeting and finance decisions; and
 - d. Managerial issues related to public budgeting and finance including financial ethics, and teamwork.
2. The ability to
- a. Effectively communicate issues related to public budgeting and finance; and
 - b. Apply analytic skills in addressing public budgeting and finance issues.

Course format

The course will include the use of both theory and practice. The course will combine several delivery modalities including structured discussion, lectures, peer learning via individual discussion and group work, online video materials, and visits from experts to deliver course content. **I will primarily use discussion to supplement traditional lecture. During a typical class meeting we will engage in debates, and structured reflections.**

Course policies

Attendance – Our course requires active participation and discussion. Therefore it is important that you come to class and be prepared to discuss the readings. If you are unable to attend class because of work, family or other obligations please email me at: kaleach@ualr.edu. More than two (2) absences from class will lower your grade by a full letter grade.

Blackboard – A Blackboard site is setup for this course. Each student is expected to check the site multiple times every week during the semester. Blackboard will be the primary venue for outside classroom communication between the instructor and students. Students can access the course site at: <https://blackboard.ualr.edu/>

Written work – This is a graduate-level course and accordingly all written work, including online discussion posts, will be evaluated not only based on substance and persuasiveness, but also spelling, style, grammar, and organization. Proofread your work prior to submission. All assignments are to be uploaded via Blackboard. **No late work will be accepted.**

Academic integrity – All students are expected to be familiar with the University of Arkansas at Little Rock Integrity Standards. The UALR Academic Integrity Policy can be accessed here: <http://ualr.edu/deanofstudents/academic-integrity/>

Students with Disabilities – It is the policy and practice of the University of Arkansas at Little Rock to create inclusive learning environments consistent with federal and state law. If you have a documented disability (or need to have a disability documented), and need an accommodation, please contact the Disability Resource Center (DRC) on how we can meet your specific needs and the requirements of the course. The DRC offers

resources and coordinates accommodations for students with disabilities. Reasonable accommodations are established through an interactive process among you, your instructor(s) and the DRC. Thus, if you have a disability, please contact the DRC, at 501-569-3143 (V/TTY) or 501-683-7629 (VP). For more information, please visit the DRC website at ualr.edu/disability.

Classroom culture

Electronic devices – Electronic and wireless devices have become an integral part of modern life. However, it is important that electronic/wireless devices are used appropriately. In consideration of your fellow students and to maintain an optimal learning environment, please **silence cell phones while you are in class. The use of electronic/wireless devices in class is a privilege.** The use of electronic/wireless devices during class is **restricted to in-class activities**, including taking notes, viewing the lecture slides presented by the instructor, or accessing the internet for class-related information.

It is expected that **learning** in our class will depend on **active participation and vigorous discussion**, but in **an atmosphere of mutual respect** among students and the instructor. Be creative and question what you read. All ideas and contributions are encouraged. **We will cover controversial social topics.** It is important to recognize that others may have different opinions and that we should discuss these issues in a cooperative and respectful manner. Students should feel free to challenge the instructor and one another assured that **the classroom is a safe environment to explore not only technical, but also controversial and provocative ideas.**

Required Texts

We will be using the following as our main text.

Mikesell, John. *Fiscal Administration: Analysis and Applications for the Public Sector (10th edition)*. Harcourt, Brace and Company. Orlando, FL: 2010.

You are responsible for all required readings. You are encouraged to use any additional materials that will help you with the material we will cover. Periodically I will post peer reviewed journal articles or media that supplement the required reading.

Course Requirements

1. **Course readings as assigned and active participation in class discussions is expected.** Students are also encouraged to read the daily newspaper in order to follow current budgeting discussions from a local, state and national perspective. Those students who do not subscribe to a daily paper are encouraged to access newspapers online and an Arkansan paper.
2. **Current event discussions. Beginning on the 2nd class meeting.** Each student is responsible for at least one (1) current event discussion that you will present to the class. Since our focus is primarily on the US budgeting context, please include on-going events, issues, or topics in the federal, state, or local US context. These can include, for example, school funding and property taxes, tax-exempt organizations and impact on local budgets; federal tax policy implications on

businesses etc. However, the topic must tie back to a concept from the assigned reading for the week. Each student is responsible for an oral individual report for select topics.

The articles need to be uploaded to Blackboard by Wednesday @ 11:59 pm of each week. Students will discuss their articles in the class (approx 10 minutes max) and pose 2-3 questions to the class for discussion. We will discuss 2 articles each evening. If you are NOT leading the discussion please come to class prepared to discuss the topic. Be sure you have read the article. Of course, **all students are expected to participate in these discussions** with their own reflections and critiques. Be respectful of your peers. Facilitating a discussion is challenging.

3. **Case discussion and questions.** Case studies and questions allow you to explore in greater depth the topics covered in class. All students are expected to read and analyze the assigned cases/questions prior to coming to class. On assigned weeks students will be responsible for an in-class discussion of their analysis, and the issues presented in the cases. **Participation grades will be based on thoroughness of case analysis, student participation in the discussion, and critical analysis of counter positions.** Participation will be based on the following criteria:
 - a) Inclusion of key facts of case study
 - b) Attention to key budgeting concepts in case
 - c) Ability to tie case study to course readings
 - d) Ability to tie case to current issues and or articles
 - e) Appropriateness of discussion & questions
 - f) Ability to encourage and extend class discussion
4. **Written case analysis.** Students will also submit three (3) written analyses. Papers should be 4 – 5 pages in length. The written analysis should reflect the class discussion, the course readings, **AND include a minimum of 2 additional peer-reviewed journal articles that relate to the case or the public budgeting issue discussed.** Cases are due by **midnight** on the due dates listed on the syllabus.
5. **Final State budget analysis group project.** Students will be given a budget analysis research project. Directions for the assignment will be distributed in class. Note, there is a peer review component of the final that also impacts your grade. **Due December 5th.**

Grading Policy

The weight of each assignment/examination will be as follows:

In class participation including case discussion 15%

Current event discussion	10%
Case study written analysis	30%
Final State Budget analysis, presentation and peer evaluation	45%

Grading

I will calculate your grades by summing the points you have accumulated and dividing by the total points available (500), to convert your grade to a 100-point scale. Grades will be assigned according to the following scale:

A	91-100
B	81-90
C	71-80
D	61-70
F	<60

Readings and themes

Week	Date	Topics, readings, and assignments
1	Aug 22	<p>Getting to know each other; awkward intros; and what we hope to accomplish over the next few weeks #ReadTheSyllabus</p> <p>Introduction to Public Budgeting</p> <p>Budgeting Fundamentals and the Logic of the Budget Process <i>How are budgets put together? Who are the key actors? What is the timing?</i></p> <p>Mikesell Chp1 & 2</p>
2	Aug 29	<p>Budget Methods and Practices <i>How do agencies prepare budgets? What is the role of the executive budget?</i></p> <p>Mikesell Chp 3</p>
3	Sept 5	<p>Federal Budget Structures and Institutions <i>How does spending differ between federal, state and local governments?</i></p> <p>Turn in signed acknowledgment of UALR Academic Integrity Policy.</p> <p>Mikesell Chp 4</p>
4	Sept 12	<p>State and Local budgets <i>State and local spending and the delivery of local services</i></p> <p>Mikesell Chp 5</p> <p>State selections due for team project.</p>
5	Sept 19	<p>Budget Classification and Reform <i>How are government services provided? What can we expect from various forms of budgeting? How have budgets changed over time to meet political and policy demands?</i></p>

		Mikesell Chp 6
6	Sept 26	Tax Evaluation Criteria <i>What makes a good tax? How do we evaluate and compare various types of taxes?</i> Mikesell Chp 8
7	Oct 3	Guest lecture
8	Oct 10	Revenue Sources: Income Taxes <i>What are the criteria for evaluating tax options? How can earnings be tapped as a revenue source?</i> Mikesell Chp 9
9	Oct 17	Taxes on Goods and Services <i>How do we determine rates, levies and assessed values? How can the exchange of goods and services serve as a source of revenue?</i> Mikesell Chp 10
10	Oct 24	Taxes on Goods and Services <i>Who bears the burden of the tax?</i> Mikesell Chp 10
11	Oct 31	Taxes on Property <i>How do we determine rates and assess value? How equitable is this? Who benefits from this tax or nontax?</i> Mikesell Chp 11
12	Nov 7	Revenue from User Fees, User Charges and Sales by Public Monopolies Mikesell Chp 12 Case discussion: 12-1 (in text)** User charges for correcting externalities: London congestion charge
13	Nov 14	Class presentations
14	Nov 21	Consultation week
15	Nov 28	Fall Break ... make good life choices!!
16	Dec 5	Class presentations Final papers due

Acknowledgment of UALR Academic Integrity Policy

Students are responsible for understanding the principles of academic integrity fully and abiding by them in all their work at the University. Students are also encouraged to report alleged violations of academic integrity to the faculty member teaching the course in which the violation is alleged to have occurred.

Academic Integrity Policy is available at

<http://ualr.edu/deanofstudents/academic-integrity/>

I _____ (please print) acknowledge I read and understand UA Little Rock's Policy on Academic Integrity.

Signature

Date

This form must be signed and returned to the professor by **August 31st, 2018**.