

University of Arkansas at Little Rock

School of Public Affairs

Instructor: Dr. Anne Williamson
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Office Hours: by appointment

Course: PADM 7323; CRN 61705
Title: Public Financial Administration
Semester: Fall 2020
Meeting date / time: Thursday 6:00-8:40 pm
Location: Synchronous Online (at scheduled class time)

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 consist of lectures and discussion delivered synchronously online. This means that we will meet as a class via Zoom during our regularly scheduled class period.

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 obligation 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.

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

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. 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 engage in discussion with the assurance that **the classroom is a safe environment to explore ideas**.

Required Text

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

This book is available for rent through Amazon for \$14.99. It is also available electronically through Cengage at a reduced price. **Be sure to get the 10th edition, regardless of the format you choose.**

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. **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. 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 and questions
 - f) Ability to encourage and extend class discussion

3. **Mid-Term Exam.** A take-home mid-term exam will be distributed
4. **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 6th.**

Grading Policy

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

Class Participation (including case discussions)	15%
Mid-Term Exam	20%
State Budget analysis, presentation and peer evaluation	35%
Final Exam	30%

Grading

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 27	<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 Chapters 1 & 2</p>
2	Sept 3	<p>Budget Methods and Practices <i>How do agencies prepare budgets? What is the role of the executive budget?</i></p> <p>Mikesell Chapter 3</p> <p>Turn in signed acknowledgment of UALR Academic Integrity Policy.</p> <p>Discussion – Case 3-1 Green Felt tip pens & embezzlement</p>
3	Sept 10	<p>Federal Budget Structures and Institutions <i>How does spending differ between federal, state and local governments?</i></p> <p>Mikesell Chapter 4</p>

4	Sept 17	<p>State and Local Budgets <i>State and local spending and the delivery of local services</i></p> <p>Mikesell Chapter 5</p> <p>Case discussion – The Pacific Grove Library Tax (Brook, 2015)</p> <p>State selections due for team project.</p>
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Week	Date	Topics, readings, and assignments
5	Sept 24	<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> <p>Mikesell Chapter 6</p>
6	Oct 1	<p>Tax Evaluation Criteria <i>What makes a good tax? How do we evaluate and compare various types of taxes?</i></p> <p>Mikesell Chapter 8</p> <p>Case analysis due: The Pacific Grove Library Tax (Brook, 2015)</p>
7	Oct 8	<p>Revenue Sources: Income Taxes <i>What are the criteria for evaluating tax options? How can earnings be tapped as a revenue source?</i></p> <p>Mikesell Chapter 9</p> <p>Discussion – Case 9-1 When marginal tax rates were extreme</p>
8	Oct 15	<p>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? Who bears the burden of the tax?</i></p> <p>Mikesell Chapter 10</p> <p>Case discussion – A Taxing Dilemma (Fenske, 2015)</p> <p>Mid-Term Exam Distributed</p>
9	Oct 22	<p>Taxes on Property <i>How do we determine rates and assess value? How equitable is this? Who benefits from this tax or nontax?</i></p> <p>Mikesell Chapter 11</p>
10	Oct 29	<p>Revenue from User Fees, User Charges and Sales by Public Monopolies</p> <p>Mikesell Chapter 12</p> <p>Video: Privatizing US Toll Roads</p>

		Mid-Term Exam Due via Blackboard Upload
11	Nov 5	Revenue Forecasts, Revenue Estimates, and Tax Expenditure Budgets Mikesell Chapter 13
12	Nov 12	Intergovernmental Fiscal Relations: Diversity and Coordination Mikesell Chapter 14
13	Nov 19	Administering Debt, Working Capital, and Pension Funds Mikesell Chapter 15

Week	Date	Topics, readings, and assignments
14	Nov 26	Thanksgiving Break
15	Dec 3	Class Presentations Final Exam Distributed
16	Dec 10	Final Exam Due via Blackboard Upload

COVID-19

Office hours will be virtual by appointment.

ATTENDANCE is a component of class participation. Being present in class is a key to success. Attendance is defined as being present and participating in the virtual class session. Use of a video camera during class sessions is encouraged but not required. We have occasional asynchronous course days throughout the term to give students a break from the need to be in our Zoom classroom at a fixed time. During this time of pandemic I understand that students may face interruptions related to illness/family illness, abrupt changes in work schedule or children's schooling situation, and other unforeseen circumstances, so the following option is available:

- **Alternate attendance:**

If you cannot be present, you may complete "alternate attendance" and participation for up to 3 class sessions. You must notify the instructor via email beforehand (or as soon as possible if there's a sudden emergency) if you are attending a session via alternate attendance: put "alternate attendance" and the date of the class session in the email subject header. Alternate attendance involves 1) viewing the recorded class session when it becomes available, 2) completing any in-class activity, 3) making one post to the Blackboard discussion board (details TBA for the post). For "alternate attendance" to count, the above 3 steps must be completed within 7 days of the class session. Students may only complete "alternate attendance" **up to 3 times during the term**. Missing a class session beyond that counts as an absence.

- Being absent more than 1 total class session will **lower your participation grade**. **An absence is:** a) missing a class without completing alternate attendance within 7 days [with a limit of 3 total alternate attendance days]; b) for asynchronous class days, not completing the asynchronous session work on time.
- Communication is essential during this time. If you experience a serious obstacle that impacts your ability to attend and complete work in the course, please contact me as soon as possible so we can discuss your progress and potential accommodations.

Health and Wellness Resources

Free, confidential counseling is available for enrolled students, including referrals. More information about the UALR Counseling Center, including hours and how to sign up here: <https://ualr.edu/counseling/>. Phone: 501.569.3185

CHASSE link to student resources and UA Little Rock Care Team:

Having trouble with class (or life!) and not sure where to find help? Start your search at <https://ualr.edu/chasse/student-resources/>

- Resources on this CHASSE website range from big picture needs such as transportation and childcare; to general needs available on campus such as printing, counseling, student success workshops; to specific academic assistance such as communication, math, supplemental tutoring, blackboard; and includes a link to the university's main student services list. Some of these resources include the [Trojan Food Pantry](#), the [Career Closet](#), [Disability Resource Center](#), [Health Services](#), [Counseling Services](#), [Military Student Success Center](#) and more.
- You can also [request student support from the UA Little Rock Care Team](#).

The Office of Student Success has prepared a list of [academic](#) and [community](#) resources for students. You can also submit requests for academic, technical, and financial assistance through the Care Team. A member of the Care Team will consult over the phone to identify appropriate campus and community resources. [Click here](#) to request assistance.

Food/Housing insecurity

The well-being of students is of primary importance. If you are facing any challenges related to your physical or mental health, or obstacles like food or housing insecurity, please do not hesitate to get in touch to discuss ways we can put you in the best possible position to succeed. If you do not feel comfortable discussing this with me go to the following link for some helpful university and community resources:

<https://ualr.edu/studentuccess/community-resources/>

[Trojan Food Pantry](#) The Pantry is open to all UALR students, faculty, and staff with a UALR ID. Participants can visit each week, and they receive a three-day supply of food when they visit. <http://ualr.edu/foodpantry/>

Any student who faces challenges securing their food and believes this may affect their performance in the course is urged to contact the UA Little Rock Trojan Food Pantry for support. ualr.edu/foodpantry. Furthermore, please notify me if you are comfortable in doing so as it will enable me to provide any resources that I may possess.

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 **September 2, 2020**.