



**PADM 628: Public Financial Management
Syllabus: Spring 2022**

Instructor information

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Class Information

CRN: 33677 A628-201
Location of class sessions: Online
Sessions: Wednesday, 830PM – 9:45PM
Credit Hours: 3.00

Feel free to call or email at your convenience. A note on emails - if you do not receive a response in 12 hours, do not hesitate to send a reminder.

Course Description

This course seeks to provide an overview of public agency budgeting and financial management. Public agency budgets are the means by which public resources are attained and allocated and are therefore central to the role of government. The course will provide an overview of the budget process, including the various stakeholders involved in the process, the strategies they employ, as well as provide students with the practical skills necessary for understanding, analyzing and preparing budgets.

The goals of the course are to:

- Achieve an understanding of the central role that budgets play in the state, local and federal systems of government,
- Develop the skills needed to be an effective participant in the budget process, and
- Familiarize students with several other important financial management activities including cash management, investing, capital budgeting and public sector borrowing.

Discussion of these issues will include the historical context, legal issues and economic theories underlying current practices. The course is intended to provide you with a broad understanding of public finance issues. In doing so, the goal is to develop a better understanding of the critical factors involved in budget decision making and improve your ability to communicate effectively in this arena. We will achieve our goals through the required readings, class discussion, in-class exercises, case study analyses and brief papers.

Learning Outcomes: At the completion of this course, students will be able to:

- Collect and analyze data for financial planning, reporting, and implementation;
- Evaluate the policy choices of governments through analysis of their budgets;
- Develop expertise in public financial management including budgeting, accounting, and debt and cash management; and
- Understand how public financial management applies to real-world problems and the relationship to policy and governance decisions.

Format and Class Preparation

The course will involve lectures, student and instructor-led discussions, practical in-class exercises, and group collaborations; all delivered online via Zoom. Keeping up with class readings is extremely important for a meaningful learning experience for yourself and your colleagues.

There are no required texts for the course; rather, various reports, texts, journal articles and case studies will be used. All required readings are provided on Blackboard, in the Materials folder.

Class Policies:

Attendance

Everyone is expected to complete the session's assigned readings prior to each session, attend every session, and be prepared to discuss the materials. If you need to miss a class, please notify me in advance. More than three absences without reasonable cause will earn you an F in the course.

Technology Requirements

The course requires that you have a current/active UAA Username and password. For assistance go to: <http://me.uaa.alaska.edu>

Access to Blackboard and Zoom is necessary. If you do not have access or are otherwise having trouble with any part of Blackboard or Zoom contact <http://www.alaska.edu/oit/> or email: helpdesk@alaska.edu

The course also requires you to have a computer with internet connectivity and the most current versions of the following:

- Web browsers [Internet Explorer 10](#), [Chrome](#) and [Firefox](#)
- Operating System Windows 7 or higher
- Latest update of [Java](#)
- Review [Blackboard Collaborate for First Time Users](#), If MAC user, download [Blackboard Collaborate Launcher](#)

Submitting Assignments

Written assignments can be submitted by email up until midnight on the day they are due. I will send a confirmation of receipt; if you do not receive that within a couple of days, please send a followup. **Please include your last name in the document name (e.g., Memo1.Duffy). Also make sure your name is on all of your assignments.**

Use **Word** software and **1.5 spacing** for all writing assignments. Style/citations: APA 6th Ed. See: <http://owl.english.purdue.edu/owl/resource/560/01/>

Assignments/Grades/Requirements

The course will rely on a combination of lecture, discussion of assigned readings and practical exercises; therefore, online participation and collaboration is essential. **See pages 7 through 9 for class schedule, session topics, readings and assignments.**



Source: memegenerator.net

All materials for the course are posted on UAA Blackboard. Each session has its own Blackboard folder containing a To Do List, Assignments, Readings and exercises. Separate folders are provided for the mid-term and final examinations as well as the rubrics for all assignments. Weekly readings will be discussed; the discussion will typically be initiated with questions from the instructor.

Class contributions and participation (30 percent). The course relies upon your active participation and collaboration in discussing the various aspects of public financial management analysis as presented in the reading assignments, journal articles and case studies. Contributions and participation will be assessed through regularity of contributions and submittal of relevant, insightful questions on the assigned readings, presentations, journal articles and case studies. Please review the Discussion Rubric for an understanding of how discussions will be graded. The purpose of this exercise is to provide the opportunity for more in-depth consideration of the reading materials, presentations, journal articles and case studies related to the thorny issues of public financial management. Discussion boards will explore questions about specific case studies associated with public financial management issues.



Source: worldpress.com

Short Essays

Three short essays (3) (45 percent).

The short essays exercise provides an opportunity to practice analytical and critical writing skills. The paper length should be approximately 3,000 words, shorter is better as long as the topic is fully addressed. **Please note:** After submittal, each brief paper will be returned with feedback and an initial grade. Everyone has the option of 1) considering the feedback, revising the brief paper and resubmitting it for review and a final grade or 2) accepting the initial grade as final.

Collaborative Exam (1) (25 percent). One examinations will be assigned during the course. The collaborative exam will include one (1) or two (2) case studies that will be used to assess student understanding and application of public financial management concepts and techniques. A Discussion Board will be created on Blackboard to allow the class to work as a team over a two-week period to discuss the questions, case studies and possible answers for the examination. Each student will submit their own set of answers to the examination which will be graded individually. The purpose of the examination is to foster experience in working as a team and assessing the understanding of course materials. Each collaborative exam represents 20% of the final grade; of the 20%, 5% is based on posted contributions via Blackboard while the remaining 15% is based on the answers provided. **Please note:** The final exam is cumulative in nature; that is, it will cover topics presented over the entire course.

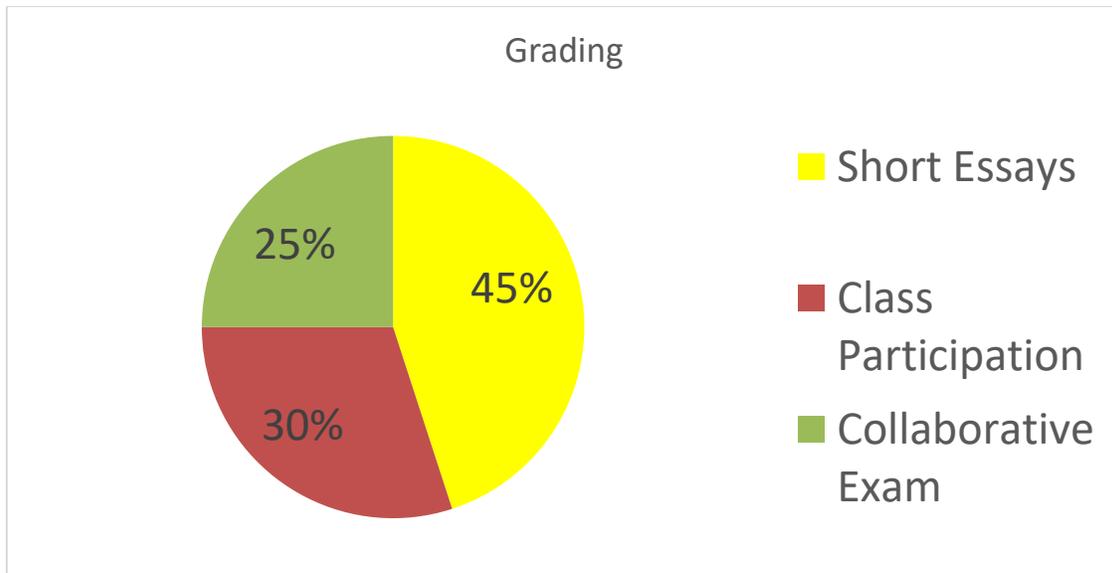


Source: uts.edu.au

Grading

Assignments handed in after the due dates are likely to receive reduced credit.

The instructor reserves the right to modify the final grade in consideration of notable progress demonstrated by an individual, or unforeseen and/or extenuating circumstances. In such cases, extra credit assignments and/or makeup work may be required and used at the discretion of the instructor.



The following grading scale will apply for the course:

A:- 90 to 100 (A- 90-91; A+ 99-100)

B : 80 to 89 (B- 80-81; B+ 88-89)

C : 70 to 79 (C- 70-71; C+ 78-79)

D : 60 to 69 (D- 60-61; D+ 68-69)

F : < 60

Ground rules

Our discussions and reading/journal topics may address controversial matters that do not have a correct or incorrect answer. There will be various opinions expressed during our discussions. It is expected that everyone will *treat each other with respect*. In addition, allowing everyone to have an opportunity to express their thoughts and opinions and finish their comments is necessary for good discussion. Also, it is important to *listen to what others are saying before formulating a response; in the Online context think and consider the others' comments before speaking, or writing your response and hitting the "Send" key*.

UNIVERSITY POLICIES

Academic Integrity

Academic integrity is a basic principle that requires that students only take credit for ideas and efforts that are their own. Students are expected to abide by the UAA Student Code of Conduct. According to the UAA code of conduct "providing assistance to another student or receiving assistance from another student during an examination or assignment in a

manner not authorized by the faculty member".... "presenting as their own the ideas or works of another person without proper acknowledgment of sources." Substantial portions of academic work that a student has submitted for a course may not be resubmitted for credit in another course without the knowledge and advance permission of the instructor. For more information, refer to the *UAA Fact Finder/Student Handbook* at <http://www.uaa.alaska.edu/studentaffairs/factfinder.cfm>.

An explanation of plagiarism and how to properly cite sources are available at the following two sites: <http://www.uaa.alaska.edu/history/plagiarism.cfm>
<http://www.consortiumlibrary.org/blogs/ahi/plagiarism/>

Advice on avoiding plagiarism may be obtained at:
<http://owl.english.purdue.edu/owl/resource/589/01/>

Student Code of Conduct

As with all members of the University community, the University requires students to conduct themselves honestly and responsibly, and to respect the rights of others. Conduct that unreasonably interferes with the learning environment or that violates the rights of others is prohibited by the standards and guidelines collectively described as the Student Code of Conduct. For more information, refer to the *UAA Fact Finder/Student Handbook* at <http://www.uaa.alaska.edu/studentaffairs/fact-finder.cfm>.

Disabilities Services

At the University of Alaska Anchorage, providing equal opportunities for students who experience disabilities is a campus-wide responsibility and commitment. Disability Support Services (DSS) is responsible for coordinating support services for UAA students who experience disabilities. To access support services, students must contact DSS and provide current disability documentation that supports the requested services. Additional information may be accessed at the DSS Office in Rasmusson Hall (RH105) or on-line at www.uaa.alaska.edu/dss. Also, contact: UAA Disability Support Services aydss@uaa.alaska.edu ph: (907) 786-4530 fax: (907) 786-4531

Incomplete Grades:

In accordance with University policy, an incomplete grade (*I*) is assigned only at the discretion of the instructor. It is used to indicate that a student has made satisfactory progress in the majority of the work in a course, but for unavoidable absences or other conditions beyond the control of the student, has not been able to complete the course. For more information, refer to Chapter 7 Academic Standards and Regulations in the UAA catalog.

Safety on Campus:

Safety is a priority at UAA. All members of the academic community are encouraged to take responsibility for their own safety by taking the time to locate the nearest exits and emergency telephones when they are in campus buildings. Safety concerns may be brought to the attention of UAA faculty or staff, or the University Police at (907) 786-1120 (V/TTY). For more safety information and the most recent campus crime report, visit www.uaa.alaska.edu/safety.

UAA Care Team

If you or someone you know needs support, is distressed, or exhibits concerning behavior, make a referral to the Care Team. The UAA Care Team's purpose is to promote a safe and productive learning, living and working environment by addressing the needs of students. As your faculty, I may contact the Care Team to seek support for you. I encourage you to fill out a referral if you or a classmate may be in need of help.

[Title IX](https://www.uaa.alaska.edu/about/equity-and-compliance/) (<https://www.uaa.alaska.edu/about/equity-and-compliance/>)

The University of Alaska is an affirmative action/equal opportunity employer and educational institution. The University of Alaska does not discriminate on the basis of race, religion, color, national origin, citizenship, age, sex, physical or mental disability, status as a protected veteran, marital status, changes in marital status, pregnancy, childbirth or related medical conditions, parenthood, sexual orientation, gender identity, political affiliation or belief, genetic information, or other legally protected status. The University's commitment to nondiscrimination, including against sex discrimination, applies to students, employees, and applicants for admission and employment. Contact information, applicable laws, and complaint procedures are included on UA's statement of nondiscrimination. (<http://www.alaska.edu/nondiscrimination/>)

Smoke Free Campus

Out of respect for others and the campus environment, tobacco use and smoking, including the use of electronic cigarettes and similar products are prohibited on university property. (UA BOR Policy P05.12.102).

Emergency Support: Food Cache and More

Any student who faces challenges securing adequate food or safe housing should be assured that the University has resources that may be helpful. Not being able to meet your most basic needs can adversely influence your ability to meet your academic goals. If you experience food insecurity, please connect with the UAA Emergency Food Cache via the Student Health and Counseling Center in Rasmuson 120 or by phone at 907-786-4040. For other types of situations, various resources may be investigated through the Dean of Students Office in Rasmuson 122 or 907-786-1214. If you are comfortable doing so, don't hesitate to connect with me as your professor. This will enable me to help guide you to resources that may be appropriate depending on the nature of the situation.

Ensuring a Climate of Equity, Respect & Safety

The UAA Office of Equity and Compliance (<https://www.uaa.alaska.edu/about/equity-and-compliance/>) affirms its commitment to a safe and healthy educational and work environment in which educational programs, employment, and activities are free of discrimination and harassment. Our staff administers and ensures compliance with university policies, procedures, and programs on equal opportunity, discrimination, affirmative action, discriminatory harassment, sexual misconduct, stalking, and retaliation.

Emergencies

The UA Alerts Notification System (<https://www.uaa.alaska.edu/about/administrative-services/departments/university-police-department/ua-alerts.cshtml>) makes every effort to release information about emergencies (incidents) that may disrupt university operations.

Safety in Online Environments

UAA will never send you an unsolicited email asking you for your password or other personal information. If you receive such a message, please delete it. If you have any concerns, contact the IT Call Center at 907-786-4646, menu option 1, or via email at callcenter@uaa.alaska.edu. If you experience cyber bullying, cyberstalking, or other inappropriate conduct as part of your involvement in a UAA class, please notify your instructor immediately.

After Hours Safety on Campus

Nighttime Safety. Students should use the buddy system when going in and out of buildings at night. Walk in well-lit areas. Main campus: University phones can be used to reach the Campus Police at 907-786-1120 or a cell phone at 907-786-1120. There are emergency phones located by the entrances of each building.

Course Schedule, Readings, and Assignments

Session 1 Wednesday, January 12, 2022

Topics: Welcome, Syllabus

 Introduction: The basics of government budgets

Readings & Assignments:

- Review syllabus
 - (Shah, 2007a) Chapter 1 - Fiscal administration in local government: An overview
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Session 2 Wednesday, January 19, 2022

Topic: How to read a local budget

Readings & Assignments:

- (Shah, 2007a) Chapter 7 – How to read a local budget and assess government performance
 - (Oregon Department of Revenue, 2007) Basic budgeting book
 - (Office of the New York State Comptroller) Citizens' guide to local budgets
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Session 3 Wednesday, January 26, 2022

Topic: Taxes, tax expenditures and tax expenditure budgets

Readings & Assignments:

- General sales taxes and gross receipts taxes
 - State and local revenues
 - (Eleniewski, Nagode & Trebby, 2015) Trends in state taxation consumption tax versus income tax
 - (Mikesell, 2003) Tax expenditure budgets, budget policy and tax policy: Confusion in the States
 - (Dean, 2012) The Tax Expenditure Budget Is Zombie Accountant
-

Session 4 Wednesday, February 2, 2022
Topic: Forecasting local revenues and expenditures

Readings & Assignments:

- (Shah, 2007a) Chapter 2 – Forecasting local revenues and expenditures
 - (Williams & Kavanagy, 2016) Local government revenue forecasting methods: competition and comparison
 - Short Essay#1 Issued
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Session 5 Wednesday, February 9, 2022

Topic: Capital spending in budgets

Readings & Assignments:

- (Shah, 2007a) Chapter 10 – Local capital budgeting
 - (Ermasova & Mikesell, 2019) Public capital budgeting and management: The concept and its application in three important federations
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(Session 6 Wednesday, February 16, 2022

Topic: Ethics of public budgeting and finance

Readings & Assignments:

- Association of Government Accountants Code of Ethics
 - Government Finance Officer Association Code of Ethics
 - International Monetary Fund Code of good practices on fiscal transparency 2007
 - (Menson 1990) Ethics and state budgeting
 - Short Essay #1 Discussion
-

Session 7 Wednesday, February 23, 2022

Topic: Combating corruption

Readings & Assignments:

- (Shah, 2007a) Chapter 4 Combating corruption in state and local revenue administration
 - (Montes & Luna, 2020) Fiscal transparency, legal system and perception of the control on corruption: empirical evidence from panel data
 - (Achim, Borlea & Anghelina, 2018) The impact of fiscal policies on corruption: A panel analysis
 - Short Essay #2 Issued
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Session 8 Wednesday, March 2, 2022

Topic: Budgeting in times of crisis

Readings & Assignments:

- (Smith, 2006) Budgeting for disasters – Part 1 Overview of the problem
 - (Smith, 2006) Budgeting for disaster – Part 2 Solutions
 - (Anessi-Pessina et al., 2020) Reconsidering public budgeting after the COVID-19 outbreak: Key lessons and future challenges
 - (Choi & Coffey, 2011) Flexible budgeting in the public sector: The impacts of disasters, terrorist attacks and wars on government expenditures
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Spring Break March 7 – 11, 2022 No Class

Session 9 Wednesday, March 16, 2022
Topic: Performance measures in budgets

Readings & Assignments:

- (Shah, 2007a) Citizen-centric performance budgeting at the local level
 - (Riverbark & Kelly, 2006) Performane budgeting in municipal government
 - Short Essay #2 Discussion
 - Short Essay #3 Issued
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Session 10 Wednesday, March 23, 2022
Topic: Assessing government fiscal health

Readings & Assignments:

- (Craig, 2013) Measuring financial condition: An essential element of management during periods of fiscal stress
 - (Hendrick, 2004) Assessing and measuring the fiscal health of local governments: Focus on Chicago suburban municipalities
 - (Posner, 2007) The continuity of change: Public budgeting and finance reform over 70 years
-

Session 11 Wednesday, March 30, 2022
Topic: Public participation and budgeting

Readings & Assignments:

- (Shah, 2007b) Chapter 1 - A guide to participatory budgeting
 - (Shah, 2007b) Chapter 2 - Citizen participation in budgeting: Prospects for developing countries
 - (Shah, 2007b) Appendix: A primer on effective participation
 - Short Essay #3 Discussion
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Session 12 Wednesday, April 6, 2022
Topic: Course Review / Final Exam Review

Readings & Assignments:

- Final Exam Issued
 - Final Exam Discussion Board
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April 13, 2022 No Class – Please work on Final Exam

Session 13 Wednesday, April 20, 2021
Topic: Final Exam

Readings & Assignments:

- Final Exam Discussion Board
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Session 14 Wednesday, April 27, 2022
Topic: Final Exam Discussion

Readings & Assignments:

- Final Exam Due
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