Course Description

This course introduces students to the theory and practice of budgeting at all levels of government. Particular emphasis is given to budgeting in local government because of its historical role as an incubator for budget innovations and its accessibility to citizens. This course will provide students with competence in the use of budgeting terminology, innovations in budget preparation, accounting and financial reporting systems, and the role of technology in shaping budget preparation and administrative implementation.

The course includes, skills based assignments, examinations, discussion, student presentations and lecture. The course is conducted as a web-enhanced course. We will use Blackboard 9.1 to facilitate and enhance our in-class learning. By the second week of class you will need to be able to log on to our course section in BlackBoard 9.1.

Course Goals

Students will understand both macro and micro perspectives on budgeting. Students will develop and hone marketable skills that will help in their professional life including how to prepare and justify a budget. Students will develop basic budgeting skills including using Microsoft Excel. Students will explore analytical issues in understanding the effects of budgeting on society.

Student Learning Objectives:

- Understand the budget as a policy, operations and communications device
- Develop a competency in budget terminology and procedures
- Problem solve budget issues using Microsoft Excel

Required Text


Additional Resources

- Microsoft Excel 2010 (older versions are acceptable but it may be difficult to translate instructions)
- Access to Black Board 9.1 for additional reading materials and course content
- GFOA's Best Practice in Public Budgeting http://www.gfoa.org/services/nacslb/
- Several complete local government budgets to review
**Course Requirements**

**Exams**

Students will complete two exams, a mid-term and a final. The exams will be take-home and consist of short answer questions. Students will have one week to complete the exams.

Midterm Due: March 6 via Blackboard @ midnight; Final Exam Due: May 8 via Blackboard @ midnight

- Assessments are meant to gauge reading comprehension and apply knowledge to budget issues

*Late exams will be marked down a letter grade per day.*

**Budget Critique**

Students will select a local government (city, county, or special district but not a school district) or a nonprofit organization, and prepare an analysis of its budgeting procedures. Guidelines and rubric will be provided the first day of class. Essentially, students will discuss the process for preparing and approving their organization’s budget. They will review the budgets merits and weaknesses. Due: March 27 via BlackBoard at midnight.

- The Budget Critique will allow students to apply knowledge to a real budget in order to identify and solve common budget issues.

*Late critiques will be marked down a letter grade per day.*

**Exercises in Excel**

Students will answer questions about a budget by analyzing provided data in excel.

1. Budget Trend Analysis Due: Feb. 21 via BlackBoard @ midnight
2. Revenue Forecasting Due: March 20 via BlackBoard @ midnight
3. Budget Monitoring Due: April 17 via BlackBoard @ midnight

- Exercises in Excel will aide students in the development of two crucial professional skills, data analysis and problem solving.

*Late exercise will be marked down a letter grade per day. Also, students must be present on the day of the lab (see schedule) for full credit.*

**Budget Request**

Students will prepare a budget request for a public program they choose or design. The Request will include a trend analysis and or revenue forecast, cost estimates and a justification. Each student will present their request to the group. As a group students will deliberate on the merits of the request and program. More detailed information will be provided the first day of class.

- The Budget request will aide students in the development of the crucial professional skill of preparing budget justifications and help students to understand the complexity of developing and presenting a justification by mimicking the real life controversy that often occurs.

*Late Requests will be marked down a letter grade per day.*
Course Grading

Midterm Examination: 15%
Final Examination: 15%
Excel Skills: 30%, 10% each
Budget Critique: 20%
Budget Request: 20%

A = 90% and above
B = 80-89%
C = 70-79%
D = 60-69%
F = 59% and below
*changes to grade structure are at the discretion of the professor
**Course Schedule**

*Schedule is subject to change please check blackboard, email, and/or with your peers often to stay up to date.*

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic &amp; Objective</th>
<th>Readings</th>
<th>DUE</th>
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<tbody>
<tr>
<td>Jan. 17</td>
<td>Introduction and Requirements Explained</td>
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<tr>
<td>Jan. 31</td>
<td>The Context of Public Budgeting:</td>
<td>Budgeting Chapter One &amp; Afterword p.175</td>
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<td>Feb. 7</td>
<td>Conducting A Trend Analysis</td>
<td>Handouts provided</td>
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<td>Feb. 28</td>
<td>Budget Formats &amp; GFAO Standards for Budgeting Process</td>
<td>Budgeting Chapter Six GFAO</td>
<td>Midterm Provided</td>
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<tr>
<td>March 6</td>
<td>Revenues and Forecasting</td>
<td>Handouts Provided</td>
<td>DUE: Mid Term Exam</td>
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<td>March 13</td>
<td>SPRING BREAK</td>
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<td>March 20</td>
<td>Managing the Budget Process</td>
<td>Chapter Three</td>
<td>Due: Excel Skills 2 Revenue Forecasting</td>
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<td>March 27</td>
<td>Improving Program Performance Using the Budget &amp; Preparing Budget Justifications</td>
<td>Chapter 6 &amp; Handouts provided</td>
<td>Due: Budget Critique</td>
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<td>April 3</td>
<td>The Budget and Financial Accountability</td>
<td>Chapter 4 &amp; Chapter 5</td>
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<td>April 10</td>
<td>Monitoring the Budget</td>
<td>Handouts Provided</td>
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<td>April 17</td>
<td>TBA</td>
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<td>DUE: Excel Skills 3</td>
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<td>April 24</td>
<td>Budget Request Preparations</td>
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<td>May 1</td>
<td>Budget Request Presentations</td>
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<td>Due: Budget Requests Final Provided</td>
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<td>May 8</td>
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<td>Due: Final Exam</td>
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Course Policies

Classroom Conduct:
I will conduct this class in an atmosphere of mutual respect. I encourage your active participation in class discussions. Each of us may have strongly differing opinions on the various topics of class discussions. The conflict of ideas is encouraged and welcome. The orderly questioning of the ideas of others, including mine, is similarly welcome. However, I will exercise my responsibility to manage the discussions so that ideas and argument can proceed in an orderly fashion. You should expect that if your conduct during class discussions seriously disrupts the atmosphere of mutual respect I expect in this class, you will not be permitted to participate further.

Classroom Etiquette:
- Be on time
- Refrain from talking, except when asked to, in class
- Turn cell phones to silent and keep them off your desk during class.
- If you need to leave class do so quietly
- Focus on course materials when in class

Teacher Student Communications:
Should be: in-person during office hours, through @tamucc email, or through BlackBoard messaging feature. You can expect a 24 hour response.

Extra Credit
Extra credit is given at the discretion of the instructor. I do not intend to provide extra credit and or curve any assignments. Only an exceptional circumstance will warrant extra credit.

Academic Misconduct
Academic integrity is a great concern for me and should be for you! Your work should be your own! When appropriate properly attribute using proper citation and formatting. This is not only my policy it the policy of Texas A & M University, Corpus Christi as noted in the Student Code of Conduct. Students who violate any aspect of the Student Code of Conduct, including cheating or plagiarizing are subject to receiving a zero on the assignment, and being reported to the Department of Student Affairs. If you have questions about how to avoid penalization PLEASE ASK!

Notice to Students with Disabilities: Texas A&M University-Corpus Christi complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. If you suspect that you may have a disability (physical impairment, learning disability, psychiatric disability, etc.), please contact the Services for Students with Disabilities Office, located in Driftwood 101, at 825-5816. If you need disability accommodations in this class, please see me as soon as possible.

Writing
If I find your basic writing skills to be substandard I will ask you to seek guidance at the TAMUCC writing center. Please do so promptly. http://casa.tamucc.edu/wc.php

ACADEMIC ADVISING: The College of Liberal Arts requires that students meet with an Academic Advisor as soon as they are ready to declare a major. The Academic Advisor will set up a degree plan, which must be signed by the student, a faculty mentor, and the department chair. The College's Academic Advising Center is located in Driftwood 203E, and can be reached at 825-3466.
Grade Appeal Process. As stated in University Rule 13.02.99.C2, Student Grade Appeals, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Rule 13.02.99.C2, Student Grade Appeals, and University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures. These documents are accessible through the University Rules Web site at http://www.tamucc.edu/provost/university_rules/index.html. For assistance and/or guidance in the grade appeal process, students may contact the Office of Student Affairs.

ANY SYLLABUS REVISION IS AT THE DISCRETION OF THE PROFESSOR BUT WILL BE PRECEDED BY REASONABLE NOTICE TO THE STUDENTS. CHECK BLACKBOARD, @TAMUCC.EDU EMAIL AND WITH PEERS OFTEN.