Course Description:

This course is a study of the financial operations of public school campuses of Texas. The principal is held accountable for the management of a significant amount of resources provided by the public. This course seeks to prepare the principal with the knowledge and skills necessary to understand and apply the budgeting, accounting, planning, purchasing and auditing functions of a campus.

Learning Objectives

This course is designed to enable students to:

1. Understand the history and theory of school finance.
2. Understand the financial duties and responsibilities of a campus principal.
3. Understand the responsibility and the relationship between the campus principal, business manager, and superintendent in finance, budget development and management.
4. Demonstrate a working knowledge of the shared decision making approach to the campus budget development process.
5. Develop a campus budget.
6. Demonstrate a working knowledge of the campus accounting process.
7. Demonstrate a working knowledge of the campus auditing process.

Major Course Requirements

Prerequisite: The completion of at least 27 semester hours toward certification as a principal or special permission of the department.

INSTRUCTIONAL METHODS & ACTIVITIES:

Lecture and Discussion
Demonstration
Small Group Projects (Doctoral students are expected to lead the small group projects during class)
Simulations

Required Readings:

**Recommended or Supplemental Reading:**


Walter, J., Prezas, R., and Moody, M. “Bad times and busted budgets; The buck stops At your desk” *Board and Administrator,* January 2009, Vol. 22, No. 9 pp 1 and 4


**State Adopted Proficiencies/TExES competencies (COE)**

**Competency 003 Ethics** – The principal knows how to act with integrity, fairness, and in an ethical and legal manner.

1. Model and promote the highest standard of conduct, ethical principles, and integrity in decision-making, actions and behaviors.
2. Implement policies and procedures that promote professional educator compliance with *The Code of Ethics and Standard Practices for Texas Educators.*
3. Apply knowledge of ethical issues affecting education.
4. Apply laws, policies and procedures in a fair and reasonable manner.

**Competency 008 Budgeting** – The principal knows how to apply principles of effective leadership and management in relation to campus budgeting, personnel, resource utilization, financial management, and technology use.
1. Apply procedures for effective budget planning and management.
2. Work collaboratively with stakeholders to develop campus budgets.
3. Acquire, allocate and manage human, material and financial resources according to district policies and campus priorities.
4. Apply laws and policies to ensure sound financial management in relation to accounts, bidding, purchasing and grants.
5. Use effective planning, time management, and organization of personnel to maximize attainment of district and campus goals.
6. Develop and implement plans for using technology and information systems to enhance school management.

Course Policies
1. Students are expected to complete all assignment on time.
2. Late work will receive a grade penalty of 5 points per class period.
3. Students are expected to read all assigned textbook chapters prior to class discussion.
4. Attendance and class participation are part of the grade.
5. Grading Scale 90-100/A 80-89/B Less than 79/C
6. Incompletes will not be negotiated at the end of the semester.

Academic Integrity/Plagiarism

University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, falsification, forgery, complicity or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.) In this class, academic misconduct or complicity in an act of academic misconduct on an assignment or test will result in an “F” in the course.

Dropping a Class

I hope that you never find it necessary to drop this or any other class. However, events can sometimes occur that make dropping a course necessary or wise. Please consult with me before you decide to drop to be sure it is the best thing to do. Should dropping the course be the best course of action, you must initiate the process to drop the course by going to the Student Services Center and filling out a course drop form. Just stopping attendance and participation WILL NOT automatically result in your being dropped from the class. Nov. 5th, is the last day to drop a class with an automatic grade of “W” this term.

EVALUATION & GRADE ASSIGNMENT:

1. Classroom Worksheets: Students will complete two worksheet assignments in class to demonstrate their level of understanding and proficiency in campus finance. The
grades of the classroom worksheets will be averaged together to establish a grade value.

30% of Grade

2. **Homework Worksheets:** Students will complete two homework worksheet assignments to demonstrate their level of understanding and proficiency in campus finance. The grades of the two homework worksheets will be averaged together to establish a grade value.

20% of Grade

3. **Research Paper:** Each student will prepare a research paper on the topic “Ethics and the School budget.” The student will include the finding of the latest research and writing in the field on the ethical considerations of campus budget development. The paper should be typed and double-spaced. It should follow the bibliography format as required by the professor. A minimum of four works should be cited in the bibliography. Five to eight page double spaced. APA Format.

20% of Grade

4. **Culminating Project:** Each student will complete an analysis of a campus operations budget. The campus budget should be from a particular campus.

20% of Grade

5. **Class Attendance and Participation:** While it is understood that many students have personal and professional responsibilities to fulfill during the term of this class, regular and punctual class attendance is expected. Students are expected to actively participate in class discussion and presentation of research findings.

10% of Grade
Grade Appeals

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.

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodations of their disabilities. If you believe you have a disability requiring an accommodation, please contact the Disability Services Office at (361) 825-5816 or visit the office in Driftwood 101.

Syllabus

August 30

Review Syllabus

Principals Responsibilities in Campus Budgeting

September 6

Labor Day Holiday
September 13  Introduction and Overview to School Finance
Ethics of Financial Management

September 20  Classroom Worksheet I
Homework Assignment Discussion

September 27  Library Research Day

October 4  Allocation of Funds
Expenditures by Function

October 11  School Finance Structure/Formulas
Special Needs Issues
Homework Assignment Due

October 18  Administrative Leadership Domain

October 25  Educational Productivity
Linking Spending to Student Outcomes
Using Education Dollars More Wisely

November 1  Budget Development
Expenditures by School and Classroom

November 8  Equity and Adequacy in School Finance
Classroom Worksheet II
Research Paper Draft Due
Homework Assignment II Discussion

November 15  Incentive Program

November 22  School-Based Financing
Planning and Decision Making
Homework Assignment II Due

November 29  Teacher Salary Structures
The Purchasing System
Classroom Worksheet III

December 6  Research Paper Due
Final Model Budget Project Due