**Wayland Mission Statement**

Wayland Baptist University exists to educate students in an academically challenging, learning-focused, and distinctively Christian environment for professional success, and service to God and humankind.

**Contact Information**

**Course**

: FINA 5310 VC01 – Public Finance

**Campus**

: WBUonline

**Term/Session**

**:** Fall 2025 2nd 8 Weeks

**Instructor**

**:** Dr. Christopher Osuoha

**Office Phone Number/Cell #**

**:** 806-291-1036

**WBU Email Address**

**:**

[osuohac@wbu.edu](mailto:osuohac@wbu.edu)

**Office Hours, Building, and Location**

**:** Various Hours, Nunn Business Bldg. Room 103C, Available by email, telephone, or text message

**Class Meeting Time and Location**

**:** Online, Oct. 13 – Dec 13

**Catalog Description**

**:**

Concepts, principles, and practices in financial matters at the federal, state, and local levels to include decision-making techniques, planning the financial structure, management of assets, capital budgeting, obtaining capital, and management of income under conditions of uncertainty.

**Prerequisite:**

Previous courses in macroeconomics, financial management, political science, and basic accounting are recommended.

**Textbook Information**

**Required Textbook(s) and/or Required Materials**

**:**

| **BOOK** | **AUTHOR** | **ED** | **YEAR** | **PUBLISHER** | **ISBN#** |
| --- | --- | --- | --- | --- | --- |
| Management Policies in Local Government Finance | Bartle | 6th | 2013 | ICCMA | 9780-87326-7656 |

*This course is part of the* ***Pioneer Academic Access Program****. You will have access to an eBook, access code, and interactive learning material on the first day of class through your Blackboard course site. You will be notified via email with access instructions and additional information. If the course requires a physical book you can order at bookstore.wbu.edu. You can choose to opt-out, however if you do you will lose access to* ***EVERY******class/material*** *and have to source through third party vendors.*

**Optional Materials**

**:** <<List optional materials recommended to enhance student learning>>

**Course Outcome Competencies**

**:**

* Develop government budgets through analysis of revenue sources, capital requirements, and economic conditions
* Analyze and describe revenue generation (taxes) including revenue forecasting estimation
* Understand management of working capital and employee retirement funds
* Evaluate risk management related to government fiscal decisions
* Analyze accounting and financial management methods

**Attendance Requirements**

WBUonline

Students are expected to participate in all required instructional activities in their courses. Online courses are no different in this regard; however, participation must be defined in a different manner. Student “attendance” in an online course is defined as active participation in the course as described in the course syllabus. Instructors in online courses are responsible for providing students with clear instructions for how they are required to participate in the course. Additionally, instructors are responsible for incorporating specific instructional activities within their course and will, at a minimum, have weekly mechanisms for documenting student participation. These mechanisms may include, but are not limited to, participating in a weekly discussion board, submitting/completing assignments in Blackboard, or communicating with the instructor. Students aware of necessary absences must inform the professor with as much advance notice as possible in order to make appropriate arrangements. Any student absent 25 percent or more of the online course, i.e., non-participatory during 2 or more weeks of an 8-week session, may receive an F for that course. Instructors may also file a Report of Unsatisfactory Progress for students with excessive non-participation. Any student who has not actively participated in an online class prior to the census date for any given session is considered a “no-show” and will be administratively withdrawn from the class without record. To be counted as actively participating, it is not sufficient to log in and view the course. The student must be submitting work as described in the course syllabus. Additional attendance and participation policies for each course, as defined by the instructor in the course syllabus, are considered a part of the university’s attendance policy.

**University Policies**

**Academic Integrity**

**:**

[Link to Statement on Academic Integrity](https://www.wbu.edu/academics/writing-center/Academic%20Integrity%20Statement%20Pol%208.4.1%20Attch%20Oct%2020222.pdf)

**Artificial Intelligence:** reference one of the following in regard to how generative artificial intelligence (GAI) such as ChatGPT may or may not be used in this course: Choose A, B or C and delete the others.

* 1. **No use of any generative AI tools permitted.**
     1. Students are required to create and produce all work themselves or with assigned group members. Any work submitted that has used an AI generative tool like ChatGPT will be in immediate violation of the academic integrity policies for the course and WBU.
     2. All assignments must be fully created, designed, and prepared by the student(s).
     3. Any work that uses generative AI will be treated as plagiarism.

**Disability Statement:** In compliance with the Americans with Disabilities Act of 1990 (ADA), it is the policy of Wayland Baptist University that no otherwise qualified person with a disability be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity in the university. The Disability Services Coordinator and Academic Coach serves as the coordinator of students with disabilities and must be contacted concerning accommodation requests. Office: (806) 291-1057. Documentation of a disability must accompany any request for accommodations.

**Course Requirements and Grading Criteria**

**Quizzes (25 %, 8 × 25 points each): Quizzes will be given in each week starting on Monday at 12:00 AM and due on Sunday at midnight at 11:59 PM (CST). Each quiz is timed with limited attempts. The weekly quiz includes true or false, matching, and multiple-choice questions from the assigned chapters for that week.**

**Forums (25 %, = 4 x 50 points each): Each discussion forum will be completed in one week. Thursday midnight, students are required to create an initial thread to address the discussion topics/questions prompts. By Sunday midnight, students should post at least three replies to others. Students may agree/disagree and comment on any inputs made by others with substantial evidence. The initial posts and three replies must have sufficient words with substantial contents and references in APA format.**

Exams (50%, Exam 1 and Exam 2, 15 % each, and Exam 3, 20%): Three exams will be given, Exam 1 will be given at the end of the first 4 weeks, Exam 2 will be at the end of Week 6 and Exam be at the end of the final week (week 9) of the semester.

**Student Grade Appeals**

**:** Students shall have protection through orderly procedures against prejudices or capricious academic evaluation. A student who believes that he or she has not been held to realistic academic standards, just evaluation procedures, or appropriate grading, may appeal the final grade given in the course by using the student grade appeal process described in the Academic Catalog. Appeals may not be made for advanced placement examinations or course bypass examinations. Appeals are limited to the final course grade, which may be upheld, raised, or lowered at any stage of the appeal process. Any recommendation to lower a course grade must be submitted through the Vice President of Academic Affairs to the Faculty Assembly Grade Appeals Committee for review and approval. The Faculty Assembly Grade Appeals Committee may instruct that the course grade be upheld, raised, or lowered to a more proper evaluation.

**Tentative Schedule**

**Week Activities Schedule**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Week** | **Subject** | | | **Assignments** | **Starting date** | **Due date** |
| **1** | Ch1: Context, Challenge, Ethics and Opportunity | | | Course Checklist | Oct 13 | Oct 19 |
|  | Ch2: Local Government Spending and Revenues | | | DB Introduction |  |  |
|  |  | | | Quiz 1 |  |  |
| **2** | Ch3: Government Structure | | | Quiz 2 | Oct. 20 | Oct. 26 |
|  | Ch4: The Structure of the Finance Functions | | | *DB Forum 1* |  |  |
| **3** | Ch5: Accounting and Financial Reporting | | | Quiz 3 | Oct. 27 | Nov. 2 |
|  |  |  |
| **4** | Ch6: Governmental Budgeting | | | Quiz 4 | Nov. 3 | Nov. 9 |
|  | Ch7: Information Management | | | **Exam 1** |  |  |
|  |  | | | *DB Forum 2* |  |  |
| **5** | Ch8: The Property Taxes | | | Quiz 5 | Nov. 10 | Nov. 16 |
|  | Ch9: Consumption and Income Tax | | | *DB Forum 3* |  |  |
|  | Ch10: Non-tax Revenue | | | Quiz 6 |  |  |
| **6** | Ch11: Capital Planning and Budgeting | | |  | Nov. 17 | Nov. 23 |
|  | Ch12: Debt and Risk Management | | | **Exam 2** |  |  |
| **7** | Ch13: Cash, Investment and Pension | | | Quiz 7 | Nov. 24 | Nov. 30 |
|  | Ch14: Local Economic Development | | | *DB Forum 4* |  |  |
|  | Ch17: Financial Condition Analysis | | | *Evaluation* |  |  |
| **8** | Ch15: Procurement | | | Quiz 8 | Dec. 1 | Dec. 7 |
|  | Ch16: Public-Private Partnerships | | |  |  |  |
|  |  | | | *Evaluation* |  |  |
| **9** | Final Exam Saturday, Dec. 13 | | | ***EXAM 3*** | Dec. 8 | Dec. 13 |

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**Additional Information**

* Always add the course number “FINA 5310 VC01” in the subject line and include “your full name” in your email.
* Use your “First name +Last name” to name all your files that were submitted on Blackboard.
* For a prompt reply, please contact me by email at osuohac@wbu.edu, or call 806-291-1036 during the regular working hours from 8:00 AM to 5:00 PM CT and leave a message if I am not at my desk.

As Christians, we should obey God’s instruction in 2 Timothy 2: 15 “Study to show yourself approved unto God, a workman that need not to be ashamed