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WBU Online

School of Business

# 2. UNIVERSITY 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.

# 3. COURSE NUMBER & NAME:

FINA 5310-VC 01, Public Finance

# **4. TERM**:

Spring, 2019 (Feb. 25 – May 18)

# **5. INSTRUCTOR**:

# Dr. Christopher A. Osuoha

# **6. CONTACT INFORMATION**:

Office phone: 806-291-1036

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

Cell phone: 806-690-5913

# **7. OFFICE HOURS, BUILDING & LOCATION**:

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

# **8. COURSE MEETING TIME & LOCATION**:

Online, Feb. 25 – May 18,2019

# **9. 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

# 10. PREREQUISITE:

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

# **11. REQUIRED TEXTBOOK AND RESOURCE MATERIAL**:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **BOOK** | | **AUTHOR** | **ED** | **YEAR** | **PUBLISHER** | **ISBN#** | **UPDATED** |
| Management Policies in Local Government Finance | Bartle | | 6th | 2013 | ICMA | 9780-87326-7656 | 4/13/13 |

# 12. OPTIONAL MATERIALS

# **13. COURSE OUTCOMES AND COMPETENCIES**:

* Examine the logic of government budgets
* Analyze and describe revenue generation (taxes)
* Understand revenue forecasting and estimation
* Understand management of working capital and employee retirement funds
* Understand methods for government finance
* Evaluate risk management
* Critique government fiscal decisions
* Analyze accounting and financial management methods
* Evaluate economic conditions in the context of the government decision process

# 14. ATTENDANCE REQUIREMENTS:

The university expects students to actively participate in the online course. There are no scheduled class meetings. All information regarding to this course is available on the Blackboard. The Blackboard software efficiently measures participation. Logging in, submitting assignments, completing examinations, and participating in discussion board constitute your attendance records.

b. Online participation is required for course completion. Regularly accessing the course each week is expected. Students must discuss possible alternatives with me if the expected course participation cannot be met.

c. It is recommended that students spend 6-10 hours or more each week reviewing, completing assignments, participating in the discussion board, and researching issues through the library and other sources.

d. **Deadlines and Due Dates** The normal due date for homework is Sunday at midnight. In any case of an unforeseen circumstance beyond your control flexibility can be applied if you duly inform me. I am committed to helping you achieve your goal and would want you to be equally committed. All assignments, quizzes and exams must be completed before midnight on May 18 ,2019.

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# **15. STATEMENT ON PLAGIARISM & ACADEMIC DISHONESTY**:

Wayland Baptist University observes a zero tolerance policy regarding academic dishonesty. Per university policy as described in the academic catalog, all cases of academic dishonesty will be reported and second offenses will result in suspension from the university.

# **16. 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 Coordinator of Counseling Services serves as the coordinator of students with a disability and should be contacted concerning accommodation requests at (806) 291-3765. Documentation of a disability must accompany any request for accommodations.

# **17. COURSE REQUIREMENTS and GRADING CRITERIA**:

|  |  |
| --- | --- |
| **Grading Criteria and Calculation**  **A. Exams: 40%**  Midterm: 20%  Final 20%  **B. Assignments and Quizzes: 40%**  Assignments 20%  Quizzes 20%  **C. Discussion Board 20%**  **100%** | **Grading Scale**  90 % to 100 % = A  80 % to 89 % = B  70 % to 79 % = C  60 % to 69 % = D  Below 60 % = F |

1. **There will be two exams, one midterm exam and a final exam. Each exam is worth 20%.**
2. Assignments and quizzes are worth 40% with each constituting 20% as shown in the table above. There will be 4 quizzes and 6 assignments.
3. The discussion board will worth 20% and regular instructions for each discussion board will be provided on bi-weekly basis. It is expected that students check the announcements regularly.

**17.1 Grade Appeal:** “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/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.”

# 18. TENTATIVE SCHEDULE

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Online** | | |
| Week | Date | Chap. | Topics |
| 1 | Feb 25- Mar 3 | 1-2 | Context, challenges, Ethics & Opportunity/ Local Government Spending and Revenues |
|  | Mar 3 |  | Assignment 1 due at **11.59 PM Central Standard Time (CST)** |
| 2 | Mar 4 -10 | 3-4 | Government Structure: Finance Function & Organization of Financial and Budgeting Function |
|  | Mar 10 |  | Discussion Board 1 and Assignment 2 due **at 11.59 PM CST** |
| 3 | Mar 11 -15 |  | Spring Break |
|  | Mar 17 |  | Quiz 1 due **at 11.59 PM CST** |
| 4 | Mar 18 - 24 | 5-6 | Accounting & Financial Reporting/ Budgeting |
|  | Mar 24 |  | Assignment 3 due **at 11.59 PM CST** |
| 5 | Mar 25 - 31 | 7 | Information Management |
|  | 31 |  | Discussion Board 2 and Quiz 2 due **at 11.59 PM CST** |
| 6 | Apr 1 - 7 |  | **Exam 1 due on Wednesday, April 4 at 11.59 PM CST** |
|  | Apr 5 -7 | 8 | Property Tax |
| 7 | April 8 - 14 | 9-10 | Consumption and Income Tax/ Nontax Revenue |
|  | 14 |  | Assignment 4 and Quiz 3 due **at 11.59 PM CST** |
| 8 | Apr 15 - 21 | 11-12 | Capital Planning & Budgeting / Debt Management |
|  | Apr 21 |  | Discussion Board 3 due **at 11.59 PM CST** |
| 9 | Apr 22 - 28 | 14 | Local Economic Development |
|  | Apr 28 |  | Assignment 5 due **at 11.59 PM CST** |
| 10 | Apr 29 -May 5 | 16 | Public-Private Partnerships |
|  | May 5 |  | Discussion Board 4 due **at 11.59 PM CST** |
| 11 | May 6- 12 | 17 | Auditing & Financial Condition |
|  | May 12 |  | Assignment 6 & Quiz 4 due **at 11.59 PM CST** |
| 12 | May 13 -18 |  | **Exam 2 due on Wednesday May 15 at 11.59 PM CST** |
|  | May 16 |  | All Coursework Completed. |

# 19. ADDITIONAL INFORMATION

Learning is a continuum that requires determination, my goal is to help you satisfactorily complete this course, but you must maintain your own part of the commitment. 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”.