

Argosy University
COURSE SYLLABUS
PA6512

Financing Government and Its Projects

Faculty Information

Faculty Name:

Campus:

Contact Information:

Office Hours:

Short Faculty Bio:

Course description:

This course teaches students how government at all levels raises money and how that money is spent. They learn why state and local governments differ both in the type of taxes imposed, and the programs financed. Students prepare and analyze project budgets.

Course Pre-requisites: PA6010, PA6012, PA6014, PA6016

Required Textbook/Readings:

IMPORTANT: You are not required to purchase the textbook for this course. Your textbook will be available as an electronic book within your fully online or blended course on the eCollege platform.

Seidman, L. (2008). *Public Finance (1st ed.)*. McGraw Hill.

Journals:

Gramlich, E.M. (1993). A policymaker's guide to fiscal decentralization.
National Tax Journal. 46(2).

Netzer, D. (1992). Differences in reliance on user charges by American state and local governments. *Public Finance Quarterly*. 20(4): 499(13).

Additional Recommended Reading:

Smith R. & Lynch T. (2004), *Public Budgeting in America*, 5/E Longman.
ISBN- 0-13-097993-7

Course length: 7.5 Weeks

Contact Hours: 45 Hours

Credit Value: 3.0

Program Outcomes:





1. **Communication:**
 - a. Communicate the roles and limitations of government at any level (federal, state, local) in specific circumstances. (*direct measures*)
 - b. Deliver oral, visual, or written presentations to educate or promote projects to diverse audiences. (*direct measures*)
2. **Analytical problem solving:** Gather information, discern gaps, develop, and evaluate possible solutions and alternatives regarding political, social, and financial costs and benefits of public sector initiatives. (*direct measures*)
3. **Leadership and motivation:**
 - a. Generate shared goals and lead internal and external stakeholders toward those goals. (*indirect measures*)
 - b. Motivate employees and other stakeholders to perform consistent with the mission of the relevant work unit. (*indirect measures*)
4. **Tactical Management:** Execute duties and responsibilities such as: evaluate and supervise employees, reinforce organizational mission, and manage unit budgets. (*indirect measures*)
5. **Interpersonal Effectiveness:**
 - a. Establish, build, and sustain effective working relationships with relevant parties to achieve organizational goals. (*direct measures*)
 - b. Exemplify and teach ethical values and behavior (*direct measures*)





Course Objectives:



1. Examine and evaluate the major sources of revenue and expenditures among federal, state, and local governments. (**Program Outcomes 2, 4**)
2. Analyze the variation of revenue and expenditures between state and local governments. (**Program Outcomes 2, 4**)
3. Analyze departmental and project budgets and evaluate the appropriateness for the situation (**Program Outcomes 2, 4**)
4. Using multiple data sources, develop an appropriate financial plan for an initiative and convince relevant stakeholders to support this initiative (**Program Outcomes 1, 2, 3, 4, 5**)
5. Propose multiple feasible funding models for a particular initiative and lead stakeholders to an appropriate, ethical decision (**Program Outcomes 1, 2, 3, 4, 5**)

Activities/Assignments/Assessments Table

Unit	Topics	Academic Resources/Learning Assessment System Assignments(LASA)/Weekly Assignments
1	<ul style="list-style-type: none">• Types of Market Failure and Public Goods	<ul style="list-style-type: none">• Reading Resources<ul style="list-style-type: none">○ Seidman, L. (2009). <i>Public Finance</i><ul style="list-style-type: none">▪ Chapters 1, 2, 3

	<ul style="list-style-type: none"> • How Public Choices Are Made • Tax Criteria 	<ul style="list-style-type: none"> • Participation Assignment <ul style="list-style-type: none"> ○ Select a state to be assessed throughout the length of the course and create a chart identifying the three major sources of funding for your selected state. • Lecturette  <p>PA6512 M1.doc</p>
2	<ul style="list-style-type: none"> • Design Choices for Tax Systems 	<ul style="list-style-type: none"> • Reading Resources <ul style="list-style-type: none"> ○ Seidman, L. (2009). <i>Public Finance</i> <ul style="list-style-type: none"> ▪ Chapters 7 • Participation Assignment: <ul style="list-style-type: none"> ○ Building on the chart you created in Module 1 continue to collect information on the individual income tax and state sales tax in your selected state. • Lecturette  <p>PA6512 M2.doc</p>
3	<ul style="list-style-type: none"> • The Individual Income Tax • The Sales and Use Tax 	<ul style="list-style-type: none"> • Reading Resources <ul style="list-style-type: none"> ○ Seidman, L. (2009). <i>Public Finance</i> <ul style="list-style-type: none"> ▪ Chapters 8,9 • Participation Assignment <ul style="list-style-type: none"> ○ Continuing with the chart developed in Modules 1 and 2 collect additional information on the property tax, excise tax, and business tax and fees. • Lecturette  <p>PA6512 M3.doc</p>
4	<ul style="list-style-type: none"> • The Property Tax • Excise Taxes • Business Taxes and Fees 	<ul style="list-style-type: none"> • Reading Resources <ul style="list-style-type: none"> ○ Seidman, L. (2009). <i>Public Finance</i> <ul style="list-style-type: none"> ▪ Chapters 10 • LASA 1: (CO 1 & 2 @ 20%) <ul style="list-style-type: none"> ○ Building on the chart you created in Modules 1, 2, and 3 continue to collect information on the non-tax sources of revenue including fees and intergovernmental transfers. In addition to the chart, provide an evaluation of the revenue portfolio against the criteria of simplicity, equity, efficiency, and reliability by submitting a narrative paper • Lecturette  <p>PA6512 M4.doc</p>

5	<ul style="list-style-type: none"> • Non-tax Sources of Revenue for State and Local Governments • Fees • Intergovernmental Transfers 	<ul style="list-style-type: none"> • Reading Resources <ul style="list-style-type: none"> ○ Gramlich, E.M. (1993). A policymaker's guide to fiscal decentralization. <i>National Tax Journal</i>. 46 n2 ○ Netzer, D. (1992). Differences in reliance on user charges by American state and local governments. <i>Public Finance Quarterly</i>. 20.n4 (Oct): 499(13). • LASA 2: <ul style="list-style-type: none"> ○ Develop a PowerPoint presentation to explain the imposition of a proposed a new tax. Your presentation will consider the legal and economic considerations and the administration and compliance issues associated with imposing a new tax. In addition, your presentation will describe the tax base and rate. • Lecturette  <p>PA6512 M5.doc</p>
6	<ul style="list-style-type: none"> • Overview of Budget Processes in State and Local Governments – Budget Calendars • Significant Features of Operational Budgets 	<ul style="list-style-type: none"> • Discussion/Participation Topic <ul style="list-style-type: none"> ○ Obtain a budget and budget calendar for the state selected in Module 1. Describe the stages in the state’s budget process. Evaluate the budget in terms of how it controls spending and ensures public accountability. • Lecturette  <p>PA6512 M6.doc</p>
7	<ul style="list-style-type: none"> • Program goals, objectives, and resources • Using the Program Logic Model to Build a Budget for a Proposed Initiatives 	<ul style="list-style-type: none"> • LASA 3 (CO 3, 4, & 5 @ 35%) <ul style="list-style-type: none"> ○ Choose an initiative from the following areas: <ul style="list-style-type: none"> ▪ Parks and Recreation ▪ Mental Health ▪ Child Welfare ○ Using the program logic model as a template, describe the initiative’s objectives, strategies, activities, and resources. Propose multiple funding sources including the new tax proposed in Module 5. Evaluate the proposed funding sources and select the most appropriate source to lead stakeholders to an appropriate, ethical decision   <p>B6512 M7 Program Logic Model.doc B6512 Program Logic Model Template.doc</p> • Lecturette

		 PA6512 M7.doc
8	<ul style="list-style-type: none"> Stakeholders in the Budgetary Process 	<ul style="list-style-type: none"> Discussion/Participation Topics: <ul style="list-style-type: none"> Consider the selected funding source for the proposed initiative proposed in Module 7; discuss the implementation issue associated with the proposed initiative Lecturette  PA6512 M8.doc

Grading Criteria

Grading Scale

A	100 – 93 %
A-	92 – 90 %
B+	89 – 88 %
B	87 – 83 %
B-	82 – 80 %
C+	79 – 78 %
C	77 – 73 %
C-	72 – 70 %
F	69 and below

Grading requirements

<i>Participation</i>	<i>25%</i>
<i>LASA 1</i>	<i>20%</i>
<i>LASA 2</i>	<i>20%</i>
<i>LASA 3</i>	<i>35%</i>
	<i>100%</i>

Library

All resources in Argosy University's online collection are available through the Internet. The campus librarian will provide students with links, user IDs, and passwords.

Library Resources: Argosy University's core online collection features nearly 21,000 full-text journals and 23,000 electronic books and other content covering all academic subject areas including Business & Economics, Career & General Education, Computers, Engineering & Applied Science, Humanities, Science, Medicine & Allied Health, and Social & Behavior Sciences. Many titles are directly accessible through the Online Public Access Catalog at <http://library.argosy.edu>. Detailed descriptions of online resources are located at <http://library.argosy.edu/libweb/resources/>

In addition to online resources, Argosy University's onsite collections contain a wealth of subject-specific research materials searchable in the Online Public Access Catalog. Catalog searching is easily limited to individual campus collections. Alternatively,

students can search combined collections of all Argosy University Libraries. Students are encouraged to seek research and reference assistance from campus librarians.

Information Literacy: Argosy University's Information Literacy Tutorial was developed to teach students fundamental and transferable research skills. The tutorial consists of five modules where students learn to select sources appropriate for academic-level research, search periodical indexes and search engines, and evaluate and cite information. In the tutorial, students study concepts and practice them through interactions. At the conclusion of each module, they can test their comprehension and receive immediate feedback. Each module takes less than 20 minutes to complete. Please view the tutorial at <http://library.argosy.edu/infolit/>

Academic Policies

Academic Dishonesty/Plagiarism: In an effort to foster a spirit of honesty and integrity during the learning process, Argosy University requires that the submission of all course assignments represent the original work produced by that student. All sources must be documented through normal scholarly references/citations and all work must be submitted using the current edition of the *Publication Manual of the American Psychological Association*. Students are encouraged to purchase this manual and become familiar with its content as well as consult the Argosy University catalog for further information regarding academic dishonesty and plagiarism.

Scholarly writing: The faculty at Argosy University is dedicated to providing a learning environment that supports scholarly and ethical writing, free from academic dishonesty and plagiarism. This includes the proper and appropriate referencing of all sources. You may be asked to submit your course assignments through "Turnitin," (www.turnitin.com), an online resource established to help educators develop writing/research skills and detect potential cases of academic dishonesty. Turnitin compares submitted papers to billions of pages of content and provides a comparison report to your instructor. This comparison detects papers that share common information and duplicative language.

Americans with Disabilities Act Policy

It is the policy of Argosy University to make reasonable accommodations for qualified students with disabilities, in accordance with the Americans with Disabilities Act (ADA). If a student with disabilities needs accommodations, the student must notify the Director of Student Services. Procedures for documenting student disability and the development of reasonable accommodations will be provided to the student upon request.

Students will be notified by the Director of Student Services when each request for accommodation is approved or denied in writing via a designated form. To receive

accommodation in class, it is the student's responsibility to present the form (at his or her discretion) to the instructor. In an effort to protect student privacy, the Department of Student Services will not discuss the accommodation needs of any student with instructors. Faculty may not make accommodations for individuals who have not been approved in this manner.

The Argosy University Statement Regarding Diversity

Argosy University prepares students to serve populations with diverse social, ethnic, economic, and educational experiences. Both the academic and training curricula are designed to provide an environment in which students can develop the skills and attitudes essential to working with people from a wide range of backgrounds.