



**FLORIDA INTERNATIONAL UNIVERSITY
UNIVERSITY CURRICULUM COMMITTEE**
Proposal for a New Course

DO NOT TYPE IN THIS BOX

Bulletin # : _____

Academic Year : _____

1. School/College _____

Div./Dept. in Which Taught _____

2. _____ CIP Code (Leave this blank): _____

Alpha	1st	Last 3	"C"-lec-lab	Cr. Hrs.
Prefix	Digit	Digits	"L"-Lab	

3. Grading Method (select one): Graded Pass/Fail

4a. Course Title _____

b. Abbreviated course Title (for computer class schedules, transcripts)
LIMITED TO 25 Characters (including spaces)

5. Statewide Course Numbering Subject Matter Area _____

6. Catalog Description/Major Topics (not to exceed 200 characters including spaces)

College of Medicine and College of Law: Attach description not exceeding 1,000 characters including spaces.

7. Attach detailed syllabus course outline and course justification on separate page(s).

8. Prerequisite(s): _____

9. Corequisite(s): _____

10. Objective(s) of Course:

11. Does this course duplicate/overlap other courses at FIU? No Yes

If yes, please explain: _____

12. What other closely related department(s) have been consulted about this course?

13. Is this course used for the assessment of a program or a certificate (if yes, then send a notification to assessment@fiu.edu)? No Yes

PROPOSAL REQUESTED BY:

Faculty Contact _____ *Keith D. Revell* _____ / ____ / 20
(Type name) (Signature)

_____ (Email address) _____ (Phone number)
 Chairperson (Dept./Div.) _____ *Howard Frank* _____ / ____ / 20
(Type name) (Signature)

Chairperson (Curr. Comm.) _____ / ____ / 20
(Type name) (Signature)

College/School Dean _____ / ____ / 20
(Type name) (Signature)

Submit one original form. Attach one copy of the course justification and course syllabus, course description, objectives, major topics and textbooks.

PUP4XXX Public Service Budgeting and Financial Management (Section U01)
(There are no pre-requisites or co-requisites for this course)

CONTACT INFORMATION

Professor Can Chen

Office Location: MMC, PCA 354B

Office Hours: Thursday 4:00-6:00 pm

Email: cchen@fiu.edu

Office Phone: 305-348-8026

Catalog Description: Trains students to create, manage, analyze, and present financial information for public service applications.

Course Description: This course is an introduction to the theory and practice of budgeting and fiscal management at all levels of governments and in the nonprofit sector. It equips students with competence in the use of budget terminology, innovations in budget preparation, the linkage of the budget to the accounting and financial reporting systems, and the role of technology in shaping budget preparation and administrative implementation.

Course Objectives: By the end of this course, students should be able to:

- Explain basic concepts in public-service finance and budgeting.
- Explain the characteristics of a “good” public revenue system.
- Explain the theoretical and practical issues of public spending.
- Articulate the political, legal, economic, social and cultural factors influencing budgets and the budget process.
- Assess the development and formats of budgetary systems.
- Conduct budget calculations and analysis.
- Present financial information and policy advice effectively in multiple formats.

Textbooks: There are two primary texts for the course, in addition to other readings and materials found in the syllabus:

- *Public Budgeting in Context: Structure, Law, Reform and Results*, Katherine G. Willoughby, ISBN: 978-1-118-50932-6
- *Budgeting and Financial Management for Nonprofit Organizations*, Weikart, L. A., Chen, G. G., & Sermier, E. (2012).. CQ Press. ISBN 978-1608716937

Assignments: Grades will be determined by a combination of quizzes, data analysis exercises, discussions, and a comprehensive final exam.

Course Requirements	Number of Items	Points for Each	Total Points Available	Weight
Quizzes	6	50	300	30%
Exams	1	140	100	10%
Data Analysis Exercises	6	60	360	40%
Class Discussions	6	40	240	20%
Total			1400	100%

WEEKLY CLASS SCHEDULE

Module 1 Overview of Budget and Financial Management of Governments and Nonprofit Organizations

Week 1

Readings:

- Willoughby Ch. 1
- Weikart, Chen & Sermier Ch.1
- Assignment: Review Syllabus.

Module 2 Budget Foundations for Governments and Nonprofit Organizations

Week 2 – Week 3

- Reading:
 - Willoughby Ch. 2-5
 - Weikart, Chen & Sermier Ch.2
- Discussion 1: Discuss the advantages and disadvantages of tax and expenditure limitation vis-à-vis public budgeting. Specifically, address how these laws affect various budget makers and stakeholders.
- Assignment 1: Budget Foundation (Using the 2018 US federal government partial shutdown as a case study, discuss macro- and micro-budgeting decision making that you would expect in managing the crisis).
- Quiz 1.

Module 3 Government Budget Cycles and Budget Preparation

Week 4 – Week 5

- Reading:
 - Willoughby Ch. 6-8.

- Weikart, Chen & Sermier Ch. 3-4
- Video on federal budget process.
- Discussion 2: The mayor's 2013-14 budget of Miami-Dade County proposed to close libraries and downsize main library to keep the property tax rate flat. Read article: [Miami-Dade's Main Library downsizing its space as part of budget cuts \(Links to an external site\).](#) Why should government fund libraries? Please share your view on this budget cuts proposal.
- Assignment 2: Excel exercise of Budget Preparation.
- Quiz 2.

Module 4 Budget Mechanics and Reforms

Week 6 – Week 7 (Week 8 spring break-no class)

- Reading:
 - Willoughby Ch. 9-10
- Video on zero-based budget.
- Discussion 3: Explain Robert Behn's reasoning for measuring government performance. How does the need to measure government performance relate to public budgeting?
- Assignment 3: Read a Budget Memo.
- Quiz 3.

Module 5 Revenue Sources to Finance the Local Governments and Nonprofit Organizations

Week 9 – Week 10

- Reading:
 - Willoughby Ch. 11
 - Weikart, Chen & Sermier Ch. 9
- Video on Property tax.
- Assignment 4: Revenue Structure and Tax Evaluation.
- Discussion 4: Local governments are heavily reliant on property taxes; however, the property tax is very unpopular. Please discuss the advantages and disadvantages of the property tax in accordance with tax evaluation criteria (namely: efficiency, equity, adequacy, and transparency).
- Quiz 4.

Module 6 The Results of Government Spending and Improvement of Performance

Week 11

- Readings:
 - Willoughby Ch. 12.
 - Weikart, Chen & Sermier 10

- Discussion 5: It is widely acknowledged that the nation is facing a deteriorating infrastructure system. What is your opinion on governments' investment on infrastructure?
- Assignment 5: Preparing a budget presentation.
- Quiz 5.

Module 7 Financial Management of Local Governments and Nonprofit Organizations

Week 12 – Week 14

- Readings:
 - Weikart, Chen & Sermier 5-8
 - How to read a CAFR
- Discussion 6: What are the major differences between Government and Nonprofit Budget and Accounting?
- Assignment 6: Financial Statement Analysis of FIU.
- Quiz 6.