

4/15

Course Information

Date Submitted: 3/3/2016

Current Prefix and Number: PA - Public Administration , PA 632 PUBLIC FUNDS MANAGEMENT

Other Course:

Proposed Prefix and Number: PA 632

What type of change is being proposed?

Major – Add Distance Learning

Should this course be a UK Core Course? No

1. General Information

a. Submitted by the College of: GRADUATE SCHOOL

b. Department/Division: Martin School of Public Administration

c. Is there a change in 'ownership' of the course? No

If YES, what college/department will offer the course instead: Select...

e. Contact Person

Name: Jackie McCuddy

Email: jackie.mccuddy@uky.edu

Phone: 7-5594

Responsible Faculty ID (if different from Contact)

Name: Merl Hackbart

Email: m.hackbart@uky.edu

Phone: 7-1627

f. Requested Effective Date

Semester Following Approval: Yes OR Effective Semester:

2. Designation and Description of Proposed Course

a. Current Distance Learning (DL) Status: Please Add

b. Full Title: PUBLIC FUNDS MANAGEMENT

Proposed Title: PUBLIC FUNDS MANAGEMENT

c. Current Transcript Title: PUBLIC FUNDS MANAGEMENT

Proposed Transcript Title:

d. Current Cross-listing: none

Proposed – ADD Cross-listing :

Proposed – REMOVE Cross-listing:

e. Current Meeting Patterns

Proposed Meeting Patterns

LECTURE: 42

f. Current Grading System: Graduate School Grade Scale

Proposed Grading System: *Graduate School Grade Scale*

g. Current number of credit hours: 3

Proposed number of credit hours: 3

h. Currently, is this course repeatable for additional credit? No

Proposed to be repeatable for additional credit? No

If Yes: Maximum number of credit hours:

If Yes: Will this course allow multiple registrations during the same semester? No

2i. Current Course Description for Bulletin: A study of the management of public funds including the accumulation, management and investment of such funds and the accounting for those transactions. It will also include topics such as fund accounting, cash forecasting, cash management practices and public funds investment strategies.

Proposed Course Description for Bulletin: A study of the management of public funds including the accumulation, management and investment of such funds and the accounting for those transactions. It will also include topics such as fund accounting, cash forecasting, cash management practices and public funds investment strategies.

2j. Current Prerequisites, if any: Prereq: MPA program status.

Proposed Prerequisites, if any: None

2k. Current Supplementary Teaching Component:

Proposed Supplementary Teaching Component:

3. Currently, is this course taught off campus? No

Proposed to be taught off campus? No

If YES, enter the off campus address:

4. Are significant changes in content/student learning outcomes of the course being proposed? No

If YES, explain and offer brief rationale:

5a. Are there other depts. and/or pgms that could be affected by the proposed change? No

If YES, identify the depts. and/or pgms:

5b. Will modifying this course result in a new requirement of ANY program? No

If YES, list the program(s) here:

6. Check box if changed to 400G or 500: No

Distance Learning Form

Instructor Name: TBD

Instructor Email: TBD

Internet/Web-based: Yes

Interactive Video: No

Hybrid: No

1. How does this course provide for timely and appropriate interaction between students and faculty and among students? Does the course syllabus conform to University Senate Syllabus Guidelines, specifically the Distance Learning Considerations? The course will be taught online with pre-recorded lectures, online exercises and exams. The instructor will offer regular office hours for online chat, or telephone contact if needed, as well as open email access. The syllabus will conform to the University Senate Guidelines

2. How do you ensure that the experience for a DL student is comparable to that of a classroom-based student's experience? Aspects to explore: textbooks, course goals, assessment of student learning outcomes, etc. The course plan is very similar to the in-class experience, which consists mainly of lecture presentations, online homework and in-class exams. The student will work with the textbook in essentially the same way as the in-class student.

3. How is the integrity of student work ensured? Please speak to aspects such as password-protected course portals, proctors for exams at interactive video sites; academic offense policy; etc. The course will be offered through Blackboard or other similar online classroom management software, ensuring that each student has individual protected access to the course materials. Online assignments are open book and exams will be individually unique, time-limited and one-time access.

4. Will offering this course via DL result in at least 25% or at least 50% (based on total credit hours required for completion) of a degree program being offered via any form of DL, as defined above? Yes.

If yes, which percentage, and which program(s)? 100% of this program's (Master of Public Financial Management) courses will be offered through DL.

5. How are students taking the course via DL assured of equivalent access to student services, similar to that of a student taking the class in a traditional classroom setting? As registered students at UK, they will have access to the full range of student services as outlined on the UK Student Affairs website (<http://www.uky.edu/StudentAffairs/>) Students will also be provided an electronic copy of the attached "UK Student Academic Services" document.

6. How do course requirements ensure that students make appropriate use of learning resources? Successful completion of course requirements will require that students make appropriate use of the textbook and required internet sites, and access to library resources are available on the library website for DL (http://www.uky.edu/Libraries/lib.php?lib_id=16)

7. Please explain specifically how access is provided to laboratories, facilities, and equipment appropriate to the course or program. This course will not require physical access to any particular facility or equipment. This course will not require physical access to any particular facility or equipment. This course will not require physical access to any particular facility or equipment.

8. How are students informed of procedures for resolving technical complaints? Does the syllabus list the entities available to offer technical help with the delivery and/or receipt of the course, such as the Information Technology Customer Service Center (<http://www.uky.edu/UKIT/>)? This info will be provided on the syllabus.

9. Will the course be delivered via services available through the Distance Learning Program (DLP) and the Academic Technology Group (ATL)? YES

If no, explain how student enrolled in DL courses are able to use the technology employed, as well as how students will be provided with assistance in using said technology.

10. Does the syllabus contain all the required components? YES

11. I, the instructor of record, have read and understood all of the university-level statements regarding DL.

Instructor Name: TBD

SIGNATURE|FIN008|Merl M Hackbart|PA 632 CHANGE Dept Review|20160316

SIGNATURE|JACKSON|Brian A Jackson|PA 632 CHANGE College Review|20160316

SIGNATURE|ZNNIKO0|Roshan N Nikou|PA 632 CHANGE Graduate Council Review|20160415

SIGNATURE|JEL224|Janie S Ellis|PA 632 CHANGE Senate Council Review|20160505

SIGNATURE|FIN008|Merl M Hackbart|PA 632 CHANGE Approval Returned to Dept|20160526

Course Change Form

https://myuk.uky.edu/sap/bc/soap/rfc?services=

Open in full window to print or save

Generate F

Attachments:

Browse...

Upload File

ID	Attachment
Delete 6637	PA 632 Public Funds Management CANVAS.docx

First 1 Last

NOTE: Start form entry by choosing the Current Prefix and Number (*denotes required fields)

Current Prefix and Number:		PA - Public Administration PA 632 PUBLIC FUNDS MANAGEMENT	Proposed Prefix & Number: (example: PHY 401G) <input type="checkbox"/> Check if same as current	PA 632
* What type of change is being proposed?		<input type="checkbox"/> Major Change <input checked="" type="checkbox"/> Major - Add Distance Learning <input type="checkbox"/> Minor - change in number within the same hundred series, exception the same "hundred series" <input type="checkbox"/> Minor - editorial change in course title or description which does not i in content or emphasis <input type="checkbox"/> Minor - a change in prerequisite(s) which does not imply a change in content or emphasis, or which is made necessary by the elimination or s alteration of the prerequisite(s) <input type="checkbox"/> Minor - a cross listing of a course as described above		
Should this course be a UK Core Course? <input type="radio"/> Yes <input checked="" type="radio"/> No				
If YES, check the areas that apply:				
<input type="checkbox"/> Inquiry - Arts & Creativity <input type="checkbox"/> Composition & Communications - II <input type="checkbox"/> Inquiry - Humanities <input type="checkbox"/> Quantitative Foundations <input type="checkbox"/> Inquiry - Nat/Math/Phys Sci <input type="checkbox"/> Statistical Inferential Reasoning <input type="checkbox"/> Inquiry - Social Sciences <input type="checkbox"/> U.S. Citizenship, Community, Diversity <input type="checkbox"/> Composition & Communications - I <input type="checkbox"/> Global Dynamics				
1. General Information				
a.	Submitted by the College of: GRADUATE SCHOOL		Submission Date: 3/3/2016	
b.	Department/Division: Martin School of Public Administration			
c.*	Is there a change in "ownership" of the course? <input type="radio"/> Yes <input checked="" type="radio"/> No If YES, what college/department will offer the course instead? <input type="text" value="Select..."/>			
e.*	* Contact Person Name: Jackie McCuddy		Email: jackie.mccuddy@uky.edu Phone: 7-5594	
	* Responsible Faculty ID (if different from Contact): Merl Hackbart		Email: m.hackbart@uky.edu Phone: 7-1627	
f.*	Requested Effective Date:		<input checked="" type="checkbox"/> Semester Following Approval	OR Specific Term: ²
2. Designation and Description of Proposed Course.				
a.	Current Distance Learning(DL) Status:		<input type="radio"/> N/A <input type="radio"/> Already approved for DL* <input checked="" type="radio"/> Please Add <input type="radio"/> Please Drop	
*If already approved for DL, the Distance Learning Form must also be submitted <u>unless</u> the department affirms (by checking this box) tha proposed changes do not affect DL delivery.				
b.	Full Title: PUBLIC FUNDS MANAGEMENT		Proposed Title: * PUBLIC FUNDS MANAGEMENT	
c.	Current Transcript Title (if full title is more than 40 characters):		PUBLIC FUNDS MANAGEMENT	
c.	Proposed Transcript Title (if full title is more than 40 characters):			
d.	Current Cross-listing: <input checked="" type="checkbox"/> N/A		OR	Currently ³ Cross-listed with (Prefix & Number): none
Proposed - ADD ⁴ Cross-listing (Prefix & Number):				

Proposed - REMOVE ^{3,4} Cross-listing (Prefix & Number):					
e. Courses must be described by at least one of the meeting patterns below. Include number of actual contact hours ⁵ for each meeting pattern type.					
Current:	Lecture	Laboratory ⁵	Recitation	Discussion	Indep. Study
	Clinical	Colloquium	Practicum	Research	Residency
	Seminar	Studio	Other Please explain:		
Proposed: *	Lecture 42	Laboratory ⁵	Recitation	Discussion	Indep. Study
	Clinical	Colloquium	Practicum	Research	Residency
	Seminar	Studio	Other Please explain:		
f. Current Grading System:		Graduate School Grade Scale			
Proposed Grading System:*		<input type="radio"/> Letter (A, B, C, etc.) <input type="radio"/> Pass/Fail <input type="radio"/> Medicine Numeric Grade (Non-medical students will receive a letter grade) <input checked="" type="radio"/> Graduate School Grade Scale			
g. Current number of credit hours:		3	Proposed number of credit hours:*		3
h.* Currently, is this course repeatable for additional credit?					<input type="radio"/> Yes <input checked="" type="radio"/> No
* Proposed to be repeatable for additional credit?					<input type="radio"/> Yes <input checked="" type="radio"/> No
IF YES:		Maximum number of credit hours:			
IF YES:		Will this course allow multiple registrations during the same semester?			<input type="radio"/> Yes <input checked="" type="radio"/> No
i. Current Course Description for Bulletin:					
A study of the management of public funds including the accumulation, management and investment of such funds and the accounting for those transactions. It will also include topics such as fund accounting, cash forecasting, cash management practices and public funds investment strategies.					
* Proposed Course Description for Bulletin:					
A study of the management of public funds including the accumulation, management and investment of such funds and the accounting for those transactions. It will also include topics such as fund accounting, cash forecasting, cash management practices and public funds investment strategies.					
j. Current Prerequisites, if any:					
Prereq: MPA program status.					
* Proposed Prerequisites, if any:					
None					
* Current Supplementary Teaching Component, if any:					
<input type="radio"/> Community-Based Experience <input type="radio"/> Service Learning <input type="radio"/> Both					

Proposed Supplementary Teaching Component:	<input type="radio"/> Community-Based Experience <input type="radio"/> Service Learning <input type="radio"/> Both <input type="radio"/> No Change
3. Currently, is this course taught off campus?	
<input type="radio"/> Yes <input checked="" type="radio"/> No	
* Proposed to be taught off campus?	
<input type="radio"/> Yes <input checked="" type="radio"/> No	
If YES, enter the off campus address:	
4.* Are significant changes in content/student learning outcomes of the course being proposed?	
<input type="radio"/> Yes <input checked="" type="radio"/> No	
If YES, explain and offer brief rationale:	
[Empty space for rationale]	
5. Course Relationship to Program(s).	
a.* Are there other depts and/or pgms that could be affected by the proposed change?	
<input type="radio"/> Yes <input checked="" type="radio"/> No	
If YES, identify the depts. and/or pgms:	
[Empty space for depts/pgms]	
b.* Will modifying this course result in a new requirement ² for ANY program?	
<input type="radio"/> Yes <input checked="" type="radio"/> No	
If YES ² , list the program(s) here:	
[Empty space for programs]	
6. Information to be Placed on Syllabus.	
a. <input type="checkbox"/>	Check box if changed to 400G or 500.
If changed to 400G- or 500-level course you must send in a syllabus and <i>you must include the differentiation</i> undergraduate and graduate students by: (i) requiring additional assignments by the graduate students; and establishing different grading criteria in the course for graduate students. (See SR 3.1.4.)	

Distance Learning Form

This form must accompany every submission of a new/change course form that requests distance learning delivery. This form may be required when changing a course already approved for **fields are required!**

Introduction/Definition: For the purposes of the Commission on Colleges Southern Association of Colleges and Schools accreditation review, *distance learning* is defined as educational process in which the majority of the instruction (interaction between students and instructors and among students) in a course occurs when students and instructor are not in the same place. Instruction may be synchronous or asynchronous. A distance learning (DL) course may employ correspondence study, or audio, video, or computer technology.

A number of specific requirements are listed for DL courses. The **department proposing the change in delivery method is responsible for ensuring that the requirements are satisfied at the individual course level.** It is the responsibility of the instructor to have read and understood the university-level assurances regarding an equivalent course students utilizing DL (available at <http://www.uky.edu/USC/New/forms.htm>).

Course Number and Prefix: PA 632	Date: 3/3/2016
Instructor Name: TBD	Instructor Email: TBD
Check the method below that best reflects how the majority of the course content will be delivered.	
Internet/Web-based <input checked="" type="checkbox"/>	Interactive Video <input type="checkbox"/>
Hybrid <input type="checkbox"/>	

Curriculum and Instruction

- How does this course provide for timely and appropriate interaction between students and faculty and among students? Does the course syllabus conform to University Syllabus Guidelines, specifically the Distance Learning Considerations?
 The course will be taught online with pre-recorded lectures, online exercises and exams. The instructor will offer regular office hours for online chat, or telephone contact if needed, as well as open email access. The
- How do you ensure that the experience for a DL student is comparable to that of a classroom-based student's experience? Aspects to explore: textbooks, course assessment of student learning outcomes, etc.
 The course plan is very similar to the in-class experience, which consists mainly of lecture presentations, online homework and in-class exams. The student will work with the textbook in essentially the same way as the in-

3. How is the integrity of student work ensured? Please speak to aspects such as password-protected course portals, proctors for exams at interactive video sites; academic offense policy; etc.
The course will be offered through Blackboard or other similar online classroom management software, ensuring that each student has individual protected access to the course materials. Online assignments are open book and
4. Will offering this course via DL result in at least 25% or at least 50%* (based on total credit hours required for completion) of a degree program being offered via a DL, as defined above?
Yes.
- Which percentage, and which program(s)?
100% of this program's (Master of Public Financial Management) courses will be offered through DL.
- *As a general rule, if approval of a course for DL delivery results in 50% or more of a program being delivered through DL, the effective date of the course's DL deli six months from the date of approval.
5. How are students taking the course via DL assured of equivalent access to student services, similar to that of a student taking the class in a traditional classroom setting?
As registered students at UK, they will have access to the full range of student services as outlined on the UK Student Affairs website (<http://www.uky.edu/StudentAffairs/>) Students will also be provided an electronic copy

Library and Learning Resources

6. How do course requirements ensure that students make appropriate use of learning resources?
Successful completion of course requirements will require that students make appropriate use of the textbook and required internet sites, and access to library resources are available on the library website for DL.
7. Please explain specifically how access is provided to laboratories, facilities, and equipment appropriate to the course or program.
This course will not require physical access to any particular facility or equipment.

Student Services

8. How are students informed of procedures for resolving technical complaints? Does the syllabus list the entities available to offer technical help with the delivery and the course, such as the Information Technology Customer Service Center (<http://www.uky.edu/UKIT/>)?
This info will be provided on the syllabus.
9. Will the course be delivered via services available through the Distance Learning Program (DLP) and the Academic Technology Group (ATG)?
- Yes
 No
- If no, explain how students enrolled in DL courses are able to use the technology employed, as well as how students will be provided with assistance in using said technology.

10. Does the syllabus contain all the required components, below? Yes
- Instructor's *virtual* office hours, if any.
 - The technological requirements for the course.
 - Contact information for Distance Learning programs (<http://www.uky.edu/DistanceLearning>) and Information Technology Customer Service Center (<http://www.uky.edu/UKIT/Help/>; 859-218-HELP).
 - Procedure for resolving technical complaints.
 - Preferred method for reaching instructor, e.g. email, phone, text message.
 - Maximum timeframe for responding to student communications.
 - Language pertaining academic accommodations:
 - "If you have a documented disability that requires academic accommodations in this course, please make your request to the University Disability Resource Center. The Center will require current disability documentation. When accommodations are approved, the Center will provide me with a Letter of Accommodation which details the recommended accommodations. Contact the Disability Resource Center, Jake Karnes, Director at 859-257-2754 or jkarnes@email.uky.edu
 - Specific dates of face-to-face or synchronous class meetings, if any.
 - Information on Distance Learning Library Services (<http://www.uky.edu/Libraries/DLIS>)
 - Carla Cantagallo, DL Librarian
 - Local phone number: 859 257-0500, ext. 2171; long-distance phone number: (800) 828-0439 (option #6)
 - Email: dlservice@email.uky.edu
 - DL Interlibrary Loan Service: http://www.uky.edu/Libraries/libpage.php?lweb_id=253&lib_id=16
11. I, the instructor of record, have read and understood all of the university-level statements regarding DL.
- Instructor Name:
TBD

Abbreviations: DLP = Distance Learning Programs ATG = Academic Technology Group Customer Service Center = 859-218-HELP (<http://www.uky.edu/UKIT/Help/>)

⚠ See comment description regarding minor course change. *Minor changes are sent directly from dean's office to Senate Council Chair.* If Chair deems the change as "n form will be sent to appropriate academic Council for normal processing and contact person is informed.

⚠ Courses are typically made effective for the semester following approval. No course will be made effective until all approvals are received.

⚠ Signature of the chair of the cross-listing department is required on the Signature Routing Log.

⚠ Removing a cross-listing does not drop the other course – it merely unlinks the two courses.

⚠ Generally, undergrad courses are developed such that one semester hr of credit represents 1 hr of classroom meeting per wk for a semester, exclusive of any lab meeting generally represents at least two hrs per wk for a semester for 1 credit hour. (See *SR 5.2.1.*)

⚠ You must *also* submit the Distance Learning Form in order for the course to be considered for DL delivery.

⚠ In order to change a program, a program change form must also be submitted.

PA 632 Public Funds Management

Instructor Information:

Professor: Prof. Dwight Denison
Email: Dwight.denison@uky.edu
Office: POT 425
Phone: 859-257-5742
Office Hrs: TBD

TEXTS

1. Finkler, Steven A. Financial Management for Public, Health, and Not-For-Profit Organizations. Second edition (2005) or Third edition (2010) Prentice Hall: Upper Saddle River, New Jersey.
2. Miller, Girard. Investing Public Funds. Second Edition GFOA: Chicago, IL, 1998.
3. Finkelstein, Ben The Politics of Public Fund Investing, Simon and Schuster: New York 2006.

REQUIRED READINGS:

The list of required supplementary readings will be posted to Canvas and links to the readings will be provided when available. Additional readings may be added during the semester.

1. Denison, Dwight V. "Cash Management for State and Local Governments." *Encyclopedia of Public Administration and Public Policy* (EPAPP) 2003
2. TMA, Chapter 6. *Essentials of Cash Management*. Treasury Management Association. 1998
3. *The Federal Reserve Primer*, Financial Markets Center. (See Canvas)
<http://www.fmcenter.org/site/pp.asp?c=8flGJTOyHpE&b=224950>

OTHER TEXTS OF INTEREST:

1. Chen, Greg and Dall Forsythe, Lynne Weikart, Daniel Williams. *Budget Tools: financial Methods in the Public Sector*. CQ Press 2009.
2. Ruppel, Warren. *Governmental Accounting made Easy*. John Wiley & Sons 2005. ISBN# 047164868x
3. Engstrom, John H. and Hay, Leon, Essentials of Accounting for Governmental and Not-for-Profit Organizations, 5th ed., (Irwin: Boston, Mass.), 1999.
4. Greifer, Nicholas, *Banking Services: A Guide for Governments*, (GFOA: Chicago, Ill.), 2004.
5. Harrell, Rhett D. Banking Relations: A Guide for Government. GFOA: Chicago, IL, 1986.
6. Herbert, Leo, Killough, Larry, and Steiss, Alan. Governmental Accounting and Control, (Brooks/Cole: Monterey, California), 1984.
7. Livingston, Miles, Bonds and Bond Derivatives, (Blackwell: Malden, Mass.), 1999.
8. Marshall, John F., and Kapner, Kenneth R. The Swaps Market, (Kolb: Miami, Florida), 1993.
9. Steiss, Alan, Financial Management in Public Organizations, (Brooks/Cole: Pacific Grove, California), 1989.

Course Prerequisites:

Course Description: Because research analysis and written and oral communications are important for successful financial administrators, students will be involved in two class projects. The projects will involve researching topics, analyzing the results and reporting on the outcomes of their efforts. Projects will be evaluated for the logical coherency of thought and the quality of the written presentation.

Course Objectives:

The study of financial management includes planning, preparation and execution of operating and capital budgets; financing through capital markets, investing of financial assets, and accounting for public funds. The objectives for PA 632 are for the student to:

1. Achieve an understanding of money and capital markets.
2. Become knowledgeable of the theory and application of public sector cash and investment management practices.

3. Gain an understanding of the importance of government banking relations.
4. Analyze financial control strategies including the role of accounting, reporting, and auditing functions of the public sector.
5. Analyze the interrelationships of these issues with the overall public sector financial management process.

Time Commitment:

This is a financial management course at the graduate level. To learn the material in this course, the majority will have to devote an average of 5-10 hours per week for the class. Please be sure you make the time you need for class preparation and study.

ASSIGNMENTS

Readings & Online Lectures: See Course Outline

Participation in Discussion Board & Discussion Journal:

Scale for Discussion Boards:

- | | |
|---|--|
| 4 | Exceptional – thoughtful post(s) and responses across multiple days |
| 3 | Professional – thoughtful post(s) and responses on single day |
| 2 | Marginal – minimal post(s) and responses across multiple days |
| 1 | Unacceptable/Inappropriate – minimal post(s) and responses on single day |
| 0 | No participation |

CALCULATOR

Most of the complex calculations will utilize a spreadsheet, but you will need access to a calculator for the exam that will do exponential operations. You may desire to purchase a calculator with financial formulas preprogrammed such as HP-B10 available at a commercial office-supply centers for around \$20.

EXAMS

Two equally weighted exams will be given during the semester. Students will be advised of the nature of the exams in advance of the examination period.

OTHER REQUIREMENTS

Two class projects will be assigned. Project nature and scope will be discussed in class.

Canvas Assignment Submission Guidelines

Students are encouraged to become familiar with Canvas and its functions as well as Distance Learning support offered by the University. Information about student support is available at <http://www.uky.edu/DistanceLearning/>. When posting assignments or communicating with the professor, all files must be saved as a .pdf, or .doc, or .docx unless specifically noted by the professor. Any other format will not be accepted and considered as missing unless corrected before the deadline. Other specifics regarding technology needs, etc. to participate via online courses, are available at the link above. It is the students' responsibility to assure that they are familiar with the system. Questions about technology issues should be directed to Distance Learning support and not to the professor.

All students with *active directory* accounts will be automatically enrolled in the Canvas system. Canvas at <http://elearning.uky.edu/> is a web-based system that allows you to correspond with faculty, get class handouts, and check your grades. I will also use this system to communicate with you regarding announcements and course assignments. You should activate your account immediately if you have not already done so! If your UK email account is not your primary email address, you can have your mail forwarded automatically to your primary account. **All students should check their e-mail at least once a week throughout the term. This is your responsibility!** Canvas can be accessed through any Internet service or the various computer labs on campus. Please inform your instructor if you have trouble getting onto the Canvas system.

GRADING CRITERIA

Grades will be assigned according to the following criteria:

A Excellent: Exceptional work for a graduate student. Work at this level is unusually thorough, well reasoned, creative, methodologically sophisticated, and well written. Work is of exceptional, professional quality.

B Competent: Competent work for a graduate student even though some weaknesses are evident. Student demonstrates competency in the key course objectives but shows some indication that understanding of some important issues is less than complete. Methodological or analytical approaches used are adequate but student has not been thorough or has shown other weaknesses or limitations.

C Deficient: Inadequate work for a graduate student; does not meet the minimal expectations for a graduate student in the course. Work is inadequately developed or flawed by numerous errors and misunderstanding of important issues. Methodological or analytical work performed is weak and fails to demonstrate knowledge or technical competence expected of graduate students.

F Fail: Work fails to meet even minimal expectations for course credit for a graduate student. Performance has been consistently weak in methodology and understanding, with serious limits in many areas. Weaknesses or limits are pervasive.

Assignment Submissions

This course “clock” is set for Eastern Time. Depending on the student’s location, students will need to adjust submission to assure that all deadlines are met using Eastern Time. All assignments must be posted to the classroom Canvas Shell by 7:00 pm on Friday of the assigned week. This includes all assignments, oral communication, presentations, assignments, as well as self and peer critiques and class discussion postings if applicable. No late assignments will be accepted without prior approval of the instructor and an excused absence as described in this syllabus. Failure complete and submit any of the major assignments (exams or papers) will result in an automatic “E” for the course which may lead to dismissal from the program (see Grading Policy elsewhere in this syllabus). Graded assignments will be returned to you within one week of submission unless otherwise noted by the instructor.

GRADING CRITERIA

There are no optional assignments. Your grade in this course is a function of the following:

	Points
Unit Tests	
• Exam 1	30
• Exam 2	30
Project 1	15
Project 2	15
Other assignments	10
TOTAL	100

SAMPLE Final letter grades will be assigned based on the following point distribution:

Grade	Point Range
A	90-100
B	80-89.9
C	70-79.9
E	Below 70

TENTATIVE WEEKLY SCHEDULE

WK	TOPIC	READINGS	ASSIGNMENT
1	• Introduction to financial and Public funds Management	Finkler 4 th ed, Ch 1 Finkler 4 th ed 44-5, 2-16, 2-18, 2-20	

	<ul style="list-style-type: none"> Introduction to cash management-accrual or cash basis 	Denison, EPAPP Finkler, 3 rd ed Ch 1 Finkler, 3 rd ed pp. 39-49	
2	<ul style="list-style-type: none"> Cash Budgeting Cash Forecasting Cash Mobilization 	Finkler 4 th ed 88-91, Finkler 4 th ed 109-116 Finkler 4 th ed App 3-B TMA Ch 6 Finkler 4 th ed. "Case of Missing Check" p. 232 Finkler 3 rd ed 45-49 Finkler 3 rd ed App 3-B Finkler 3 rd ed 116-123 Finkler 3 rd ed Ch 7 and App 7-B	
3	<ul style="list-style-type: none"> Banking Intro to Investing Investment Policies Investment Instruments 	Finkler 4 th ed 166-175 Miller Ch 1,2,3,6,7 Review TVM BF Ch 1-5 Finkler 3 rd ed 175-187	Project 1 DUE
4	<ul style="list-style-type: none"> Interest Rates Yield Curves, Markets & Strategies Investment Strategies Technical Tools 	Miller Ch 8,9,10, 11, 13 Fed Reserve Primer Case: Jefferson Co. Sewer Authority BF 6-8	EXAM 1
5	<ul style="list-style-type: none"> Internal Controls and Auditing Balance Sheets Revenue and Expenses Cash Flow 	Finkler 4 th ed Ch 10-11 Finkler 3 rd ed Ch 9-10	
6	<ul style="list-style-type: none"> Governmental Accounting 	Finkler 4 th Ed 13, 14 Finkler 3 rd ed 12,13	
7	Financial Statement Analysis Financial Condition Analysis Case: Ponderosa	Finkler 4 th ed 15, 16 Finkler 3 rd ed 14, 15 Finkler 4 th ed 588 Finkler 3 rd ed 592	Project 2 DUE
8	Review		EXAM 2

COURSE TECHNOLOGY REQUIREMENTS

Minimum Technology Requirements: Complete the following steps to make sure your computer is correctly configured and the necessary software is installed.

1. Go to this site provided by Distance Learning to check the minimum hardware, software, and browser requirements: <http://www.uky.edu/ukit/hardwareguide>
2. Distance learning recommends having access to multiple browsers for quick troubleshooting.
3. Students will need Flash, Adobe Acrobat Reader and QuickTime movie player, Java. Go to <http://www.uky.edu/DistanceLearning/current/technology/techReqs.html> for current links.
4. Students will need to use Microsoft Word for all written work and Microsoft PowerPoint for presentational where applicable.

Getting Help: Anticipate the types of technology and access you will need prior to class sessions and assignment due dates. Do not hesitate to contact the UKIT Service Help Desk or Distance Learning Office. Inform your instructor when you are having technical difficulties.

Important Contact Information:

Help Desk: 859-218-HELP (4357)

Distance Learning Programs Office: 859-257-3377 <http://www.uky.edu/ukonline/>

Distance Learning Services, DL Librarian: 859-257-0500, ext. 2171; or 800-828-0439 (option#6);
dllservice@email.uky.edu

Procedure for Resolving Technical Complaints: If you experience technical difficulties, contact the Customer Service Center at 859-218-HELP or by email at helpdesk@uky.edu. Inform your instructor when you are having technical difficulties.

Time Zone: This course is taught in the Eastern Time Zone. All times listed in this syllabus are ET. If you live outside the ET, you need to account for the time change when turning in assignments.

VIRTUAL CLASS POLICIES

Academic Integrity: The Martin School of Public Policy and Administration and its faculty are strong proponents of academic integrity. Students are expected to have full knowledge of the institutional Integrity Policy of the University. For information on these policies please refer to The Martin School Student Handbook or http://www.uky.edu/Ombud/ForStudents_AcademicIntegrity.php.

See Part II of *Student Rights and Responsibilities*, which is available online to learn more about academic integrity at the University of Kentucky available at <http://www.uky.edu/StudentAffairs/Code/part2.html>.

Similarly, the definition of plagiarism is “an act or instance of using or closely imitating the language and thoughts of another author without authorization and the representation of that author's work as one's own, as by not crediting the original author”. Plagiarism, i.e. using people's ideas, thoughts, or works will not be tolerated. Students who violate university standards for academic integrity will be subject to a sanction at the instructor's discretion within institutional policy.

Plagiarism and cheating are serious breaches of academic conduct. Students are expected to adhere to University policy on cheating and plagiarism in all courses. The minimum penalty for a first offense is a zero on the assignment on which the offense occurred. If the offense is considered severe or the student has other academic offenses on their record, more serious penalties, up to suspension from the university may be imposed. The University regulations pertaining to this matter can be found at <http://www.uky.edu/StudentAffairs/Code/>. Part II, Selected Rules of the University Senate Governing Academic Relationships Section 6.3 found at <http://www.uky.edu/StudentAffairs/Code/part2.html> outlines University policy with respect to these to serious offenses.

Each student is advised to become familiar with the various forms of academic dishonesty as explained in the Code of Student Rights and Responsibilities. Complete information can be found at the following website: <http://www.uky.edu/Ombud>. It is important that students review this information as all ideas borrowed from others need to be properly credited.

The University and the Martin School expects students to know about these policies and all requirements governing the use of another's work or materials and for acknowledging and documenting the source appropriately. A plea of ignorance is not acceptable as a defense against the charge of academic dishonesty and is not an excuse and will not be accepted under any circumstances. The Martin School and its faculty reserve the right to submit student work product to an electronic database or use other means use to check for plagiarism.

Resources for understanding and avoiding Plagiarism

- “Plagiarism: What is It and How to Recognize and Avoid It,” The Writing Center at Indiana University, <http://www.indiana.edu/~wts/wts/plagiarism.html>.
- “Principles Regarding Academic Integrity,” Northwestern University, <http://www.northwestern.edu/uacc/plagiar.html>.
- “Sources,” Dartmouth College, <http://www.dartmouth.edu/~sources/contents.html>, and

<http://www.aug.edu/sociology/plagiarism.html>.

Appointments and Office Hours: Online classes provide opportunity to interact with professors by email and other means. Office hours will be at the times listed above and by appointment and will be held via Skype.

Attendance and Participation: As an accelerated 8-week graduate level course, students are expected to budget time appropriately and manage course assignments within the class schedule. Students without good time management skills and self-motivation are very likely to fall behind quickly. Budgeting time for course assignments as if attending a regular class will give students the best option for success. Delaying assignments and procrastination will not lead to a successful outcome. Weekly assignments require students to submit work on time and students are expected to check the course website on a regular basis for messages, updates on assignments, and other communications from the professor. Due to the fast past schedule, complete assignments must be submitted on time according to the course schedule. Late assignments will not be accepted.

Late/Make-up Work: Students will receive ZERO points for assignments handed in after the scheduled due date, unless prior arrangements have been made with the professor. (see Excused Absence). Students' request to change dates and exam times around work schedules, personal matters, other coursework, and/or other exams in other classes will not be accommodated. Remember, assignments may always be turned in early. Students enrolled in this course are expected to meet all assignment dates unless otherwise approved. (see Excused Absence). Exams are to be taken at the scheduled exam time unless prior permission is given by the instructor.

Excused Absence: Given this is an online course, traditional "attendance" will not be taken. The Martin School understands that sometimes issues surface that prevent students from completing assignments. If students are unable to meet an assignment or other required course deadline, students may submit request for excused absence and will be considered within the University definition found in UK Student Code 5.2.4.2. Students are expected to notify the professor within one week of missing the assignment and if approved for excused absence, students will be given opportunity to submit the work with the permission and within a timeline set by the professor. Students will not be penalized for excused absences. Exams are to be taken at the scheduled exam time unless prior permission is given by the instructor. Professor's office phone is available for emergency contact or by email to request an excused absence. University policies related to these issues can be found online at

<http://www.uky.edu/StudentAffairs/Code/part2.html>

Academic Standards: 5.2.4

Attendance and Completion of Assignments: 5.2.4.1

Excused absences: 5.3.4.2

S.R.5.2.4.2 defines the following as acceptable reasons for excused absences :(a) serious illness,(b) illness or death of family member, (c)University-related trips(d)major religious holidays, and (e) other circumstances found to fit "reasonable cause for non attendance" by the professor.

Students anticipating an absence for a major religious holiday are responsible for notifying the instructor in writing of anticipated absences due to their observance of such holidays. Information regarding dates of major religious holidays may be obtained through the religious liaison, Mr. Jake Karnes (859-257-2754).

Verification of Absences: Students may be asked to verify their absences in order for them to be considered excused. Senate Rule 5.2.4.2 states that faculty have the right to request "appropriate verification" when students claim an excused absence because of illness or death in the family. Appropriate notification of absences due to university-related trips is required prior to the absence.

The Martin School wants to build an online class climate that is comfortable for all. It is especially important that we display respect for all members of the class – including the instructor and students, and avoid unacceptable language such as racist, sexist, homophobic, or other negative statements. Not all unacceptable behavior can be listed and this is not an exhaustive list of behaviors. These are provided as examples and set a standard for expected behavior while participating in this class.

E-mails and Communications: Email will be a primary way of communicating with the professor. Students must monitor and manage their email storage quota and clear all spam filter restrictions to insure emails are received. Students are expected to check their email daily to remain current with University and class related communications.

All electronic communication will be treated as would a face-to-face interaction and thus students are expected to present electronic communications in a professional way. Messages should be succinct, without spelling errors, slang, and short-cut, slang language. Emails will be returned within 48 hours during the week. Weekend communications will not be returned until the beginning of the workweek. In addition to communication with the professor, any communication with fellow students should be professional in nature.

Accommodations due to disability:

If you have a documented disability that requires academic accommodations, please see me as soon as possible during scheduled office hours. In order to receive accommodations in this course, you must provide me with a Letter of Accommodation from the Disability Resource Center (DRC). The DRC coordinates campus disability services available to students with disabilities. It is located on the corner of Rose Street and Huguelet Drive in the Multidisciplinary Science Building, Suite 407. You can reach them via phone at (859) 257-2754 and via email at drc@uky.edu. Their web address is <http://www.uky.edu/StudentAffairs/DisabilityResourceCenter/>.

Grading Policy:

The Martin School of Public Policy and Administration Student Handbook states that a student may be dismissed from the program for any one of the following reasons:

1. Receiving a grade of "C" for any 9 credit hours or three classes.
2. Receiving a grade of "E" for any 3 credit hours.
3. Twice failing the Final Examination.