1. General Information

1a. Submitted by the College of: GRADUATE SCHOOL

Date Submitted: 10/1/2015

1b. Department/Division: Martin School of Public Administration

1c. Contact Person

Name: Jackie McCuddy

Email: jrwagn2@uky.edu

Phone: 7-5594

Responsible Faculty ID (if different from Contact)

Name: Merl Hackbart

Email: m.hackbart@uky.edu

Phone: 7-1627

1d. Requested Effective Date: Semester following approval

1e. Should this course be a UK Core Course? No

2. Designation and Description of Proposed Course

2a. Will this course also be offered through Distance Learning?: Yes 4

2b. Prefix and Number: PA 626

2c. Full Title: Applications in Governmental Accounting and Audit

2d. Transcript Title:

2e. Cross-listing:

2f. Meeting Patterns

LECTURE: 42

2g. Grading System: Letter (A, B, C, etc.)

2h. Number of credit hours: 3

2i. Is this course repeatable for additional credit? No

If Yes: Maximum number of credit hours:

If Yes: Will this course allow multiple registrations during the same semester?

2j. Course Description for Bulletin: Students will gain hands-on experience with case studies designed to simulate real-world scenarios and common problems in today's public sector. This course goes beyond the theory and will demonstrate how to navigate the key issues that arise in governmental and not-for-profit accounting and auditing, expanding on concepts developed in PA 671.

RECEIVED

OCT 28 2015

OFFICE OF THE SENATE COUNCIL

New Course Report



- 2k. Prerequisites, if any: PA 625
- 21. Supplementary Teaching Component:
- 3. Will this course taught off campus? No

If YES, enter the off campus address:

4. Frequency of Course Offering: Spring,

Will the course be offered every year?: Yes

If No, explain:

5. Are facilities and personnel necessary for the proposed new course available?: Yes

If No, explain:

- 6. What enrollment (per section per semester) may reasonably be expected?: 25
- 7. Anticipated Student Demand

Will this course serve students primarily within the degree program?: Yes

Will it be of interest to a significant number of students outside the degree pgm?: No

If Yes, explain:

8. Check the category most applicable to this course: Relatively New - Now Being Widely Established,

If No, explain:

- 9. Course Relationship to Program(s).
 - a. Is this course part of a proposed new program?: Yes

If YES, name the proposed new program: Master of Public Financial Management

b. Will this course be a new requirement for ANY program?: Yes

If YES, list affected programs: Master of Public Financial Management

- 10. Information to be Placed on Syllabus.
 - a. Is the course 400G or 500?: No
- b. The syllabus, including course description, student learning outcomes, and grading policies (and 400G-/500-level grading differentiation if applicable, from **10.a** above) are attached: Yes

Distance Learning Form

Instructor Name: TBD

Instructor Email: TBD

Internet/Web-based: Yes

Interactive Video: No

New Course Report

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? 1. 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 with 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. 2.The course plan is very similar to the in-class experience, which consists mainly of lecture presentations, online homework and inclass 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. 3.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? 5.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? 6.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.
- 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/)? The syllabus lists technical support services and students will be provided with a list of available University resources.
- 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

New Course Report

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

Instructor Name: Instructor TBD

SIGNATURE(FIN008|Merl M Hackbart|PA 626 NEW Dept Review|20151005

SIGNATURE|JACKSON|Brian A Jackson|PA 626 NEW College Review|20151005

SIGNATURE|ZNNIKO0|Roshan Nikou|PA 626 NEW Graduate Council Review|20151028

New Course Form

//myuk.uky.edu/sap/bc/soap/rfc?services=			
Open in full window to print or save			Ge
Attachments; Browse	Upload File		
ID Attachment Delete 5468 PA 626 Syllabus.pdf First 1 Last			
	(*deno	oles required fields)	•
1. General Information			
a. * Submitted by the College of: GRADL	JATE SCHOOL	Submission Date: 10/	1/2015
b. * Department/Division: Martin School.	ol of Public Administration	x _j	
* Contact Person Name:	Jackie McCuddy	Email: jrwagn2@uky.edu	Phone: 7-5594
* Responsible Faculty ID (if different fr	om Contact) Merl Hackbart	Email: m.hackbart@uky.edu	Phone: 7-1627
d. * Requested Effective Date: © Seme	ster following approval OR 🖰 Spe	cific Term/Year ¹	
e.			
Should this course be a UK Core Course	? Oyes ® No		
If YES, check the areas that apply:			
Tinguiry - Arts & Creativity	Composition & Communicat	ions - II	
☐ Inquiry - Humanities	Quantitative Foundations		
🗀 Inquiry - Nat/Math/Phys Sci	Statistical Inferential Reason	ning	
☐ Inquiry - Social Sciences	U.S. Citizenship, Community	y, Diversity	
Composition & Communications -	1 Global Dynamics		
2. Designation and Description of Proposed (Courea		
a. * Will this course also be offered throug		No	
b. * Prefix and Number: PA 626	in distance ceaning: Tes C		***
c. * Full Title: Applications in Government	portal Association and Audii		
d, Transcript Title (if full title is more than			
e. To be Cross-Listed ² with (Prefix and Nu	- '		
f. * Courses must be described by at least 42 Lecture	t one of the meeting patterns below Laboratory ¹	 Include number of actual contact he Recitation 	purs ² for each meeting pattern type. Discussion
Indep. Study	Clinical	Calloquium	Practicum
Research	Residency	Seminar	Studio
Other	If Other, Please explain:		
g. * Identify a grading system: © Letter (A, B, C, etc.) ① Pass/Fail ① Medictine Numeric Grade (Non-medic ② Graduate School Grade Scale	cal students will receive a letter grad	de)	
h. * Number of credits: 3			
i. * Is this course repeatable for additiona			
If YES: Maximum number of credit hour	s:	A 0	

	j.	* Course Description for Bulletin: Students will gain hands-on experience with case studies designed to simulate real-world scenarios and common
		problems in today's public sector. This course goes beyond the theory and will demonstrate how to navigate the key issues that arise in governmental and not-for-profit accounting and auditing, expanding on concepts develope in PA 671.
	k.	Prerequisites, if any:
		PA 625
•		Supplementary teaching component, if any: O Community-Based Experience O Service Learning O Both
з.		this course be taught off campus? Yes ® No enter the off campus address:
4.		ency of Course Offering. * Course will be offered (check all that apply):
		* Course will be offered (check all that apply): □ Fall ☑ Spring □ Summer □ Winter * Will the course be offered every year? ② Yes ○ No
		If No, explain:
5.		facilities and personnel necessary for the proposed new course available?
6,	* Wha	t enrollment (per section per semester) may reasonably be expected? 28
7.		pated Student Demand,
		* Will this course serve students primarily within the degree program? ® Yes © No * Will it be of interest to a significant number of students outside the degree pgm? © Yes ® No
		If YES, explain:
8.	_	k the category most applicable to this course:
	☑ Reli	ditional – Offered in Corresponding Departments at Universities Elsewhere atively New – Now Being Widely Established Yet Found in Many (or Any) Other Universities
9,		e Relationship to Program(s).
		* Is this course part of a proposed new program?
		Master of Public Financial Management
		* Will this course be a new requirement ⁵ for ANY program?
_	T. F	
J.		nation to be Placed on Syllabus. * Is the course 400G or 500? Ö Yes ® No
		If YES, the differentiation for undergraduate and graduate students must be included in the information required in 10,b. You must include: (i) identification of add assignments by the graduate students; and/or (ii) establishment of different grading criteria in the course for graduate students. (See SR 3.1.4.)
		🗹 * The syllabus, including course description, student learning outcomes, and grading policies (and 400G-/500-level grading differentiation if applicable, from 10 attached.
	·	Distance Learning Form
ú5	torm mu	st accompany <u>every</u> submission of a new/change course form that requests distance learning delivery. This form may be required when changing a course already approved for DI

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 a fo educational process in which the majority of the instruction (interaction between students and instructors and among students) in a course occurs when students and instructors the same place. Instruction may be synchronous or asynchronous. A distance learning (DL) course may employ correspondence study, or audio, video, or computer technologies

A number of specific requirements are listed for DL courses. The department proposing the change in delivery method is responsible for ensuring that the requirem
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 exp
students utilizing £1 (available at http://www.ukv.edu/USC/New/forms.htm).

C	ourse Number and Prefix:	PA 626		Date:	9/30/2015	
Is.	istructor Name:	TBD		Instructor Email:	TBD	
		*	e majority of the course conten Internet/Web-based 🗹	t will be delivered.	Hybrid 🗀	
ırrı	iculum and Instruction					
1.	=			students and faculty and am	long students? Does the course syllabus conform to University	
	Syllabus Guidelines, specif The course			orded lectures, onli	ne exercises and exams, the instructor	
	1. 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					
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, cou of student learning outcomes, etc.						
					consists mainly of lecture presentations, ok in essentially the same way as the in-	
3.	How is the integrity of stud policy; etc.	dent work ensured?	Please speak to aspects such a	password-protected course	e portals, proctors for exams at interactive video sites; academ	
	 The course 				line classroom management software, materials. Online assignments are open	
4,	Will offering this course via as defined above?	a DL result in at leas	t 25% or at least 50%* (based	on total credit hours require	ed for completion) of a degree program being offered via any	
	Yes.					
	Which percentage, and wh	ich program(s)?		<u> </u>		
					ll be offered through DL.	
	*As a general rule, if appro- months from the date of a		OL delivery results in 50% or m	ore of a program being deliv	vered through DL, the effective date of the course's DL deliver	
5.	As registe	red students a	t UK, they will have a	ccess to the full r	at of a student taking the class in a traditional classroom setting ange of student services as outlined on lents will also be provided an electronic	
ibra	nry and Learning Resou	rces				
6.	How do course requiremen	its ensure that stude	ents make appropriate use of le	arnina resources?		
	6. Successful	completion of	course requirements v	ill require that st	udents make appropriate use of the available on the library website for DL	
7.			ed to laboratories, facilities, an sical access to any pa			
tud	ent Services					
8.	How are students informed	I of procedures for r	esolving technical complaints? I	Does the syllabus list the en	tities available to offer technical help with the delivery and/or	
			y Customer Service Center (htt			
	The syllabus lists resources.	technical sup	port services and stud	ents will be provid	ed with a list of available University	
9.	Will the course be delivered. Yes	d via services availa	ble through the Distance Learni	ng Program (DLP) and the A	Academic Technology Group (ATL)?	
	○ No					
	If no, explain how students	s enrolled in DL cour			ny students will be provided with assistance in using said techn	
10,	Does the syllabus contain a					
	 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 resolv 					
			r, e.g. email, phone, text mess	age.		
	 Maximum tɨmefram 	e for responding to	student communications.			

- "If you have a documented disability that requires academic accommodations in this course, please make your request to the University Disability Resource. The Center will require current disability documentation. When accommodations are approved, the Center will provide me with a Letter of Accommodation details the recommended accommodations. Contact the Disability Resource Center, Jake Karnes, Director at 859-257-2754 or ikknee@email.ukv.edu."
- Specific dates of face-to-face or synchronous class meetings, if any.
- Information on Distance Learning Library Services (http://www.uky.edu/Libraries/DLLS)
 - Caria Cantagallo, DL Librarian
 - Local phone number: 859 257-0500, ext. 2171; long-distance phone number: (800) 828-0439 (option #6)
 - Email: dllservice@email.ukv.edu
 - DL Interlibrary Loan Service: http://www.ukv.edu/Libraries/libpage.php?lweb_id=253&lljb_id=16
- 11. I, the instructor of record, have read and understood all of the university-level statements regarding DL.

 Instructor Name:

Instructor TBD

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

Revised-8/09

Rev 8/09

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

 $^{^{\}hbox{\scriptsize III}}$ The chair of the cross-listing department must sign off on the Signature Routing Log.

¹¹ In general, undergraduate courses are developed on the principle that one semester hour of credit represents one hour of classroom meeting per week for a semester, exclusive of any laboratory meeting. La meeting, generally, represents at least two hours per week for a semester for one credit hour. (from SR 5.2.1)

^[4] You must also submit the Distance Learning Form in order for the proposed course to be considered for DL delivery.

 $^{^{\}underline{151}}$ In order to change a program, a program change form must also be submitted.

PA 626 Applications in Governmental Accounting and Audit

Instructor Information:

Professor: TBD
Email: TBD
Office: TBD
Phone: TBD
Office Hrs: TBD

Required Text (Proposed)

<u>Core Concepts of Government and Not-For-Profit Accounting</u>, 2nd edition, Michael H. Granof, Penelope S. Wardlow July 2010, ©2011

Course Prerequisites: PA 625

Course Description

Students will gain hands-on experience with case studies designed to simulate real-world scenarios and common problems in today's public sector. This course goes beyond the theory and will demonstrate how to navigate the key issues that arise in governmental and not-for-profit accounting and auditing, expanding on concepts developed in PA 671.

Learning Objectives

The case oriented course will take a concise, accessible, user-oriented look at the unique features of governmental and not-for-profit accounting.

Students will understand the "why" of accounting requirements and how financial statements may be interpreted and used by a variety of interested parties, such as future managers, bond analysts, and members of legislatures, finance officers, and governing boards.

Students will learn and understand the nature and purpose of generally accepted accounting principles (GAAP). In addition, students will learn to:

- Explain the objective of financial reporting, the elements of the financial statements, and the related key
 accounting assumptions and principles.
- Define and distinguish between cash basis and accrual basis accounting and the impact of each on the financial statements.
- Recognize the information conveyed in each of the four basic financial statements and the way it is used by investors, auditors, creditors, regulators, and managers.
- Identify and illustrate how internal controls are used to manage and control resources and risk.
- Explain the nature of current assets including the measuring and reporting of items such as short-term investments, receivables and bad debts, inventory and costs of goods sold, and prepaid expenses. Explain the valuation and reporting of current liabilities, estimated liabilities, and contingencies. Identify and illustrate issues relating to the acquisition, use, depreciation, and disposal of long-lived assets.
- Identify and illustrate issues relating to the valuation, issuance, and retirement of long-term liabilities.
- Identify and illustrate issues relating to stockholders' equity including the issuance of stock, repurchase of stock, and dividends.
- Explain the importance of operating, investing, and financing activities reported in the statement of cash flows when evaluating firm performance and solvency.
- · Compute and interpret key financial ratios.
- Identify the ethical implications inherent in financial reporting and be able to apply strategies for addressing them.

ASSIGNMENTS

Readings & Online Lectures

Selected Readings: available on course site TBD

Participation in Discussion Board & Discussion Journal: Suggested scale.

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
- 3 No participation

Blackboard Assignment Submission Guidelines

Students are encouraged to become familiar with Blackboard 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.

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 Blackboard 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
Research Projects	
Other assignments	40
TOTAL	100

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

Grade	Point Range
Α	90-100
В	80-89.9
C	70-79.9
D	60-69.9
E	Below 60

TENTATIVE WEEKLY SCHEDULE

WK	TOPIC	READINGS	ASSIGNMENT
1	The Government and Not-for-Profit Environment and		
	Fund Accounting,		
	Government Financial Reporting —Revenues,		
	Expenditures and Expenses.		
2	Capital Projects and Debt Service.		
3	Long-Term Obligations and Business-Type Activities and		
	Internal Services.		
4	Permanent Funds and Fiduciary Funds		EXAM 1
5	Issues of Reporting and Disclosure.		
6	Special Issues for Not-for-Profit Health Care Providers		
	and Institutions of Higher Education.		
7	Auditing Governments and Not-for-Profit Organizations		PROJECT DUE
8	Financial Analysis.		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

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

dliservice@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

Martin School of Public Policy and Administration - Master of Public Financial Management Proposal

technical difficulties.

Time Zone: This course is taught in the <u>Eastern Time Zone</u>. 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 property 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.aug.edu/sociology/plagiarism.html.

Appointments and Office Hours: Online classes provide opportunity to interact with professors by email and

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other means. Office hours will be at the times listed above and by appointment and will be held via Adobe

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 859-257-275).

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

Martin School of Public Policy and Administration – Master of Public Financial Management Proposal

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 XXXXX hours/days 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. May want to insert how you want emails titled, subject line, etc. Such as including course number in subject line, etc.

Accommodations due to disability:

The Martin School and the University will make accommodations if you have a documented disability that requires academic accommodations. Evidence of the disability must be presented to the professor as soon as possible.

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 falling the Final Examination.