

PSPA 653
Intermediate Public and Nonprofit Financial Management

Fall 2009
Wednesdays 3:30-6:10 pm, NIU-DeKalb

Dr. Michael T. Peddle

Office Hours: Mondays 1:00 pm-3:00 pm in Zulauf Hall Room 415
Wednesdays 9:00-11:00 am in IASBO Room 205
And by appointment

Office Phone Numbers: 815-753-0942 (IASBO)
815-753-7039 (Zulauf Hall) –This number should be used first on Mondays

E-mail address: mpeddle@niu.edu

Blackboard class website: <http://webcourses.niu.edu>

Required Texts:

Aronson & Schwartz, Management Policies in Local Government Finance, 5th edition, ICMA, 2004.
Mikesell, Fiscal Administration: Analysis and Application for the Public Sector, 7th edition, Wadsworth, 2007.

Ph.D. students: Additional readings will likely be assigned as the semester proceeds. *Ph.D. students will also have an alternative paper assignment.*

This course is designed as an intermediate-level course for students specializing in or interested in financial administration and/or public finance. Building upon students' understanding of public budgeting and the budgetary process, the theoretical basis for government financial activity will be developed, as well as the linkages between the expenditure and revenue sides of budgeting and financial administration, as well as several specialized financial management topics including cash and inventory management, revenue administration, pensions and pension administration, and risk management.

Grades in the course will be based on points earned on assignments and examinations. These points will be distributed as follows:

Class Participation/Homework	20%
Quiz #1	10%
Mid-Term Examination	25%
Paper	30%
Final Quiz.....	15%
Total	100%

*Grades will be calculated using a point system based on a total of 1000 points. (e.g., the paper will be worth 400 points). Students earning at least 90% of the course points will be guaranteed to receive a grade in the "A" range; students earning at least 80% of the points will be guaranteed to receive a grade at or above the "B" range. I do reserve the right to give you a grade that is **better** than the guaranteed grade (e.g., give students who have earned 85% of the points an A for the course). **It is each student's responsibility to familiarize themselves with Division, college, and university policies regarding academic dishonesty, as all such policies apply to this course. Please see the following link for some helpful information:***

<http://polisci.niu.edu/polisci/audience/plagiarism.shtml>

All assignments are due at the beginning of class on the assigned due date. Late assignments will be penalized 10% of the total possible points for every day they are late. As a matter of policy, no make-ups will be given for the examination.

With respect to either assignments that need to be turned in late or exams that need to be missed, contacting the instructor early on and discussing problems before the fact may allow mutually agreeable accommodations to be made.

A portion of the fees you pay for this course covers the use of the computers in the Public Administration office building (IASBO building). These computers can be used to assist you in completing the procurement exercise, writing your examinations and researching and writing your paper. Please check with the PA office or website for lab hours.

COURSE OUTLINE

<u>Date</u>	<u>READING</u>	<u>M</u>	<u>A</u>
8/26	Introduction to public finance	Ch. 1	Ch. 1
9/2 book)	Market Role Assessment Public Finance Analysis	Peddle: Chs. 1, 2 (electronic	
9/9	Capital Budgeting and Project Evaluation	Ch. 6	Ch. 6
9/16	Forecasting revenues and expenditures	Ch. 13	Ch. 5
9/23	Quiz #1		
9/30	Revenue Administration Cash and Inventory Management	Ch. 12 Ch. 16	Ch. 16
10/7	Investments and Investment Management Pensions and Pension Management	Ch. 16 Ch. 16	Ch. 16 Ch. 18
10/14	Risk Management Take Home Midterm Distributed		Ch. 17
10/21	Unions and Collective Bargaining Take Home Midterm Due		Ch. 19
10/28	Debt Administration	Ch. 15	Ch. 14
11/4	Fundraising NGO's	TBA TBA	
11/11	Financial accounting, reporting, and auditing	Ch. 2 Peddle Ch. 7 (electronic book)	Ch. 8
11/18	Fiscal federalism and intergovernmental relations		
11/25	NO CLASS—Thanksgiving Break		
12/2	Hot Topics/People's Choice Paper due		
12/9	Final exam		

M: Mikesell

A: Aronson & Schwartz

Additional reading may also be assigned as appropriate.