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Friday - 11:30 - 1:00 pm
Other times by appointment

Required Text: Fiscal Administration, John Mikesell, Wadsworth, 6th Edition, 2003
The Politics of Public Budgeting, Irene Rubin, CQ Press, 5th Ed., 2006

Supplemental: Alaska State Comprehensive Annual Financial Report (CAFR)
(Supplied to class Alaska Public Employees' & Teachers' CAFR
Members and on Alaska OMB - "State Budgeting 101"
Web in digital form) Alaska Legislative Budget Manual "Swiss Army Knife"
Canada - The Budget

All posted materials (were indicated), including solutions, on the course website are copyright documents. They are solely for the use of registered active course roster students in this particular course. They are NOT for distribution outside the course environment in any manner, for any reason, to any individual or group; past, present, or future.

Professional Behavior:

To work successfully in any diverse business environment requires that you exhibit professional behavior at all times. Professional work behavior requires personal discipline. Your written and oral presentations should exhibit your best effort at all times.

In the field of public employment your work is often a matter of public record. You must always consider that anything you say, write, or develop can become the subject of a media inquiry - in what is often a totally politically controlled environment; just because you are "civil service" will have little impact on this. Your mission is to provide a valuable public service in what is often an uncontrolled, highly visible environment.

Course Description:

A broad practical survey of working practices and politics used in public financial management; Federal, state, local. Includes budgeting, operating and capital decision making, revenue policies, taxation, debt administration, public retirement funds.

Course Objectives and Content:

- The fundamentals of public finance and the logic of the budget process
- Budget structures, institutions, methods and practices
- Budget classifications and reforms
- Capital budgets and project evaluation
- Taxation - income, goods and services, user fees & charges, public monopolies
- Revenue forecasts and revenue budgets
- Debt administration
- Public employee retirement funds
- Public reporting and financial statements
- Politics of public budgets
- Politics of the process-choice-adaptation (Rubin)
- Politics of revenue, balancing the budget, implementation, and control
- The Alaska experience - The "Fiscal Gap" -- What Fiscal Gap? -- Whose Fiscal Gap?

Course and BPAIS Program Competencies:

Competency in Communication: Students will learn to communicate ideas and information effectively with professional writing skills appropriate to their field (1.1), and can make effective presentations (1.2).

Through the use of formal written presentations and verbal commentary the student is required to communicate the answer in a concise manner with all relevant information.

Competency in Quantitative Skills: Students recognize the need and the use for qualitative analysis (2.1), they can select the proper quantitative skill to apply (2.2), and they know how to interpret the results and form logical conclusions (2.3).

Financial management by its very nature makes broad use of basic mathematical skills and disciplines. The correct answer often involves a comparison among several computed answers and using those results to express an opinion on probable outcomes.

Competency in Information Literacy: Students understand the role of obtaining information to help them solve management problems (3.1), they can define what they need and know how

to access it (3.2), and they can evaluate the information they have received in terms of usefulness and relevance for making a management decision (3.3.).

In order to properly conduct topic research and formulate an opinion, the student will have to survey the information given, evaluate it's relevancy, decide the critical analysis factors, and present a concise answer.

Competency in Computer Usage: Students must select and use the appropriate technology (4.1), and they must understand the role of information systems and how to use those systems and how they apply both internally and externally to an organization (4.2).

Spreadsheet, calculator, word processing, and the use of Internet research tools are all involved in solving problems.

Competency in Professional Behavior: Students understand ethical and professional responsibilities of managers, they can realize when an ethical situation exists, and how that situation might be dealt with (5.1); students learn to work effectively with diverse individuals and groups (5.2), and can recognize the need to prioritize, organize and delegate tasks (5.3).

The necessary public commentary and debates will require the student to work with diverse individuals to present alternatives that involve often difficult and delicate cases analysis. good study and work habits for the student to complete them on time in a successful manner. Certain selected problems have been chosen precisely because the answer relates to a real life ethical dilemma.

Competency in Critical Thinking: Students must be able to identify, evaluate, analyze, and solve diverse and unstructured management problems in unfamiliar settings (6.1). They must be able to use, synthesize, and evaluate the data and evidence and exercise good judgment with appropriate risk analysis in a real-world type problem (6.2). They must be able to apply their thinking in the context of enterprise results and how their solution affects the organization internally and externally (6.3).

Using all of the above course objective inputs and outputs, students develop critical thinking about public finance issues: by learning to identify, evaluate, analyze, and solve particular tasks and work issues in a logical and systematic manner. This will be assessed through your ability to solve difficult technical (and at the same time political) problems and then present the solution in a coherent, organized, and well written / documented manner.

Some problems involve diverse and unstructured situations that require the student to choose between several paths. The student must assess the situation, determine the intended outcome, and use good judgment to solve the problem in an acceptable manner.

The public financial management environment requires that the student identify what needs to be done if presented with a problem that is unfamiliar to them. They must gather the facts, summarize, analyze, and interpret the financial data in order to produce the proper result / answer. They must understand the political landscape that will affect the ultimate outcome and integrate the practical and political considerations into a coherent approach that will stand on its own credibility.

Student E-Mail (THIS IS REALLY IMPORTANT):

All students who use e-mail ***other than*** their UAS account (i.e. at - Yahoo, Hotmail, MSN, Google, etc. - *versus* - firstname.lastname@uas.alaska.edu) must do one of the following.

- ***Change your Profile so that your preferred e-mail account is listed (preferable)***, or,
- Have your UAS messages forwarded to your account (if you do this, your e-mail box may fill with copies and then you will stop receiving e-mail).

To make these changes in your e-mail, go to <http://mail.uas.alaska.edu> and follow these steps:

1. Log-in to webmail with UAS username and password.
2. Click on the Options button and type in your new address under the "Reply to Address"
3. Click on "Save Changes" button.

OR, To Forward Messages

1. Enter in the e-mail address, the address you would like your e-mail forwarded to in the "Mail Forwarding" box.
2. Click on "Save Changes" button.

I will assume that you will receive e-mail at the account in your profile. It is your responsibility to take care of this.

Paper Assignments:

You will write **two** papers. Since many of you will find the same material, the emphasis is on how well you utilize those sources to make the argument of the paper's subject. Feel free to share them among yourselves if you so choose.

The purpose of this exercise is for you to demonstrate your ability to argue a timely, relevant, difficult public finance issue from two opposing points of view, *with credibility*. In the public arena your work will be subject to much more open review. In your career you will likely have the opportunity, or need, to work for both sides. *It is imperative that you understand and be able to articulate both sides of an argument with clarity. The better you understand your opponents argument, the better you can support your own.* No public finance decision is an isolated intellectual exercise.

Effort alone is not enough - you must show your ability to understand both the practical aspects and the political landscape while presenting credible, verifiable outside sources and an "intellectually honest" argument. Intellectual honesty in these terms means that you there is a logical flow from your facts to the result; and your ability to address those facts that may be counter to your argument. Your conclusions and assertions should not require an "ideological bent", a "leap of faith", and / or depend on the "inherent bias" of the reader to come to your conclusion. **This is not about "spinning" an argument to fulfill a political ideology or objective - it is about a learned, honest self-exercise in open thinking.** It will require a combination of research, understanding of the material, creative argumentative skills (something you use in the public arena every day), and a skillful display of your argument in writing.

Paper #1 - Argue that there is a "Fiscal Gap" in Alaska and its effects.

Due Friday, March 10, 2006.

Paper #2 - Argue that *there is really no such thing* as a true "Fiscal Gap" in Alaska; that it's all a matter of semantics, etc. *Due Friday, April 14, 2006.*

- You can use any class materials and any other sources you can find
- Minimum of 8 pages text (illustrations, charts, bibliography are extra), maximum text 15 pages
- Use one of the following citation styles - consistently:
 - American Political Science Assoc., Style Manual for Political Science, Rev. 2001.
 - American Psychological Assoc., Publication Manual of the APA, 4th ed., 1994.
 - Chicago Manual of Style, University of Chicago Press, 6th Rev. Ed., 1994
 - The MLA Handbook for Writers of Research Papers, 5th Ed., 1999
 - Turabian, Kate L. A Manual for Writers of Term Papers, Theses, and Dissertations, 6th Ed., Univ. of Chicago Press, 1996.

Grading:

Paper # 1 -	200
Paper # 2 -	200
Examination # 1 -.....	200
Examination # 2 -.....	200
 Total Points.....	 <u>800</u>

Letter Grades:

A	95 – 100%	A -	90 – 94.9%
B +	87 – 89.9%	B	84 – 86.9%
B -	80 – 83.9%	C	70 – 76.9%
D.....	60 – 69.9%	F	0 - 59.9%

The examinations will follow the rules stated that come with the examination. **The examinations are NOT a collaborative effort.** Any student found cheating in any form will automatically receive a failing grade for the course.

SCHEDULE & ASSIGNMENTS - Following – 1 Page

Contact About Learning Issues:

Each and everyone of you is encouraged to consult with me early in the semester regarding any necessary accommodations which will assist your learning. Please call (office, home), e-mail (UAS), write (University address), or fax me. E-mail and Phone Call are the preferred method. I will try to call each you multiple times in the semester to get your thoughts and comments. You are, of course, always welcome to stop by during Office Hours and / or make an appoint as necessary.

Course / Instructor Evaluation:

Toward the end of the course, students will be able to submit an evaluation of the course on-line. It is really important that these be completed because they provide valuable feedback so that we can make this better.

Academic Dishonesty:

Academic Dishonesty is willful and intentional fraud and deception to improve a grade or obtain course credit. It includes all student behavior intended to gain unearned academic advantage by fraudulent and or deceptive means. (See UAS Student Code of Conduct for examples.)

Class assignments handed in for grading allow for collaborative work and the use of outside sources. That does NOT mean that you can have another person do your work for you. ***It must be primarily completed by your own work.*** **Presenting your work for credit, that has been copied from a solution, whether published or from a another student, not matter how it was obtained, is considered cheating.**

Examinations and quizzes will stipulate what sources or implements can or cannot be used.

The student has full responsibility for the content and integrity of all academic work submitted. Ignorance of a rule does not constitute a basis for waiving the rule or the consequences of that rule. ***Students unclear about a specific situation should ask their instructors, who will be happy to explain what is and is not acceptable in their classrooms or for distance course submission.***

Students are expected to have read the Code in the UAS Catalog which gives examples of actions constituting forms of conduct prohibited by the Code are not intended to define prohibited conduct in exhaustive terms, but rather to set forth examples to serve as guidelines for acceptable and unacceptable behavior.

Students with Disabilities:

The University of Alaska will provide a learning environment in which no student will be subjected to unlawful discrimination based on disability. No otherwise qualified individual will be denied reasonable access to, participation in, or the benefits of, any program or activity operated by the University of Alaska because of disability. Each qualified student with a disability will be eligible to receive appropriate academic adjustments and programmatic accommodations necessary for the student to access educational opportunities, programs, activities, or services in the most integrated setting possible. Please contact the Disability Support Services Office as soon as possible.