

FINANCE AND BUDGETING IN HIGHER EDUCATION

LEAD 7810

3 Semester Hours (Spring 2014)
CRN 20126 :: Online

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**Dewar College of Education
Valdosta State University
Department of Curriculum, Leadership, & Technology
Higher Education Leadership**

Conceptual Framework: Guiding Principles (DEPOSITS)

(Adapted from the Georgia Systemic Teacher Education Program Accomplished Teacher Framework)

Dispositions Principle: Productive dispositions positively affect learners, professional growth, and the learning environment.

Equity Principle: All learners deserve high expectations and support.

Process Principle: Learning is a lifelong process of development and growth.

Ownership Principle: Professionals are committed to and assume responsibility for the future of their disciplines.

Support Principle: Successful engagement in the process of learning requires collaboration among multiple partners.

Impact Principle: Effective practice yields evidence of learning.

Technology Principle: Technology facilitates teaching, learning, community-building, and resource acquisition.

Standards Principle: Evidence-based standards systematically guide professional preparation and development.

Instructor Information

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Office Hours: Monday 10 am-Noon; Tuesday & Wednesday 1pm-5pm; or by appointment*
Website: <http://www.valdosta.edu/coe/clt/highered/index.shtml>

*The above office hours are subject to change based upon the instructor's conference travel and meeting schedules.

Required Texts

Barr, M.J., & McClellan, G.S. (2011). *Budgets and financial management in higher education*. San Francisco: Jossey Bass.

Dickeson, R.C. (2010). *Prioritizing academic programs and services: Reallocating resources to achieve strategic balance* (Revised and Updated). San Francisco: Jossey Bass.

Recommended Texts

American Psychological Association. (2010). *Publication manual of the American Psychological Association* (6th ed.). Washington, DC: American Psychological Association.

Supplemental Learning Resources

This course will include the use of supplemental text relevant to course material. Required and/or beneficial learning materials can access these additional readings on BlazeVIEW D2L.

Course Description

This course considers all sources of financing of higher education, the types and sources of student financial aid, budgeting, and cost effectiveness analysis. In addition, the articulation of each of these issues with the institution's mission and goals is a major focus of the course.

Course Purpose

The purpose of the course is to provide graduate students with an overview of the principles and practices of financing institutions of higher education. The course will also focus on the structure and process of building budgets for institutions and attempt to develop the administrative skills relevant for budget planning. The sources of funds for colleges and universities and concepts of resource allocation will also be examined.

Course Objectives & Outcomes

Through regular class participation and conscientious completion of assignments, students are expected to achieve the following designated learning outcomes:

1. Distinguish major funding sources and expenditures related to higher education.
2. Develop an understanding of state, federal, and private policies related to financing various aspects of higher education.
3. Identify and discuss the forces influencing the cost of higher education and availability of student financial aid.
4. Identify and discuss the critical issues and key concepts influencing the financing of colleges and universities in the United States.
5. Analyze and critique university budgets.

College of Education Conceptual Framework Standards (CFS)

(* Indicates which standard(s) applies to this course)

- I. *CONTENT AND CURRICULUM**
Educators demonstrate a strong content knowledge of content area(s) that is appropriate for their certification levels.
- II. *KNOWLEDGE OF STUDENTS AND THEIR LEARNING*
Educators support the intellectual, social, physical, and personal development of all students.
- III. *LEARNING ENVIRONMENTS*
Educators create learning environments that encourage positive social interaction, active engagement in learning, and self-motivation.
- IV. *ASSESSMENT**
Educators understand and use a range of formal and informal assessment strategies to evaluate and ensure the continuous development of all learners.
- V. *PLANNING AND INSTRUCTION**
Educators design and create instructional experiences based on their knowledge of content and curriculum, students, learning environments, and assessment.
- VI. *PROFESSIONALISM**
Educators recognize, participate in, and contribute to teaching and learning as a profession.

Learning Outcomes for VSU's Core Curriculum

All learning outcomes in the major continue to build upon those in VSU's Core Curriculum listed at <http://www.valdosta.edu/gec/ProposedNewLearningOutcomes.shtml>

Universal Student Learning Outcomes for VSU's Higher Education Graduates

Part 5a.1. Foundational Studies

- Discuss the philosophical foundations of the profession, referencing historical and contemporary documents, to indicate how values guide practice.
- Apply a recognized professional organizations' code of ethics or ethical principles to professional work.

Part 5b.2. Student Characteristics and Effects of College on Students

- Translate theoretical knowledge about student characteristics and collegiate environments into meaningful learning experiences for students with diverse backgrounds.

Part 5b.3. Individual and Group Interventions

- Design interventions for individuals and groups using appropriate resources and referral practices.
- Identify and explain contemporary issues facing higher education and create viable solutions.

Part 5b.4. Organization and Administration of Student Affairs

- Apply knowledge of leadership, organizational functions, and management practices.
- Demonstrate professional competencies in budgeting, finance, and strategic planning.
- Explain statutory case law and higher education policies and relate understanding to decision-making.

Part 6. Practical/Professional Competencies

- Develop and/or improve skills in the following areas:

Professor's Expectations of Students

This course is designed to be entirely online, yet still provide students with opportunities for interactive experiences. The course readings, assignments, and activities are intended to encourage your intellectual growth in the subject area; however, the course's online delivery will place primary responsibility on the student for participating in the course. Much of the course is self-directed and requires students to invest independently in their personal learning outcomes. Students are responsible for completing each week's assigned readings and activities. Students' work off-line is crucial to capitalizing on the educational opportunity and their ability to contribute to our virtual learning environment. Additionally, many of the students enrolled in the course are physically located in the Valdosta area, so I encourage you to take advantage of opportunities to meet, discuss, study, and learn together.

A note on the syllabus: it is intended to be a living, fluid document, not a static set of rules for us to abide by. It may change based on need for greater depth, group interest in a particular topic, or time constraints. While sometimes this will mean additional assignments or work outside of the classroom that may or may not be graded, often adjustments to the syllabus will be in the students' favor. I am open to change and adjustment and welcome discussion and feedback.

Classroom Conduct/Professionalism

The importance of professionalism and ethics can never be overstated. Though our course is online our communications with each other should still convey maturity, responsibility, and encourage individuals to make positive judgments.

As current and future higher education professionals, there are guiding principles and values to ensure daily work with and on behalf of students remains effective and beneficial. The National Association of Student Personnel Administrators (NASPA) along with the American College Personnel Association (ACPA) and several other student affairs related professional organizations each promote professional tenets. Below are some key professional practices:

- **Integrity** – High moral principles exhibiting authentic, honest, just, and ethical behavior.
- **Innovation** – Continuously seeking improvement through new and creative approaches.
- **Inclusion** – Seeking ways to ensure access, acknowledgement, opportunity, and participation for all.
- **Inquiry** – Supporting research and scholarship to add to the knowledge base of the profession and ensure that data informs practice.
- **Diversity** – Continuously working to gain or enhance multicultural competence.
- **Communication** – Free and open exchange of ideas in a context of mutual respect.
- **Advancement and dissemination of knowledge** – Stay abreast of literature relevant to college students and their learning as well as to the effectiveness of student affairs professionals. Seek opportunities for professional development and personal growth.
- **Outreach** – Advocating for issues that are of concern to students, student affairs professionals and the higher education community.

Attendance Policy

Since our course is online, there is not attendance policy. Please be mindful of due dates. Late assignments are not accepted—barring emergencies and extenuating circumstances. Please see the statement below regarding late work.

Recognition of Religious Pluralism

Accommodations will be made for students in need of alternative assignment due dates, or who need to miss class time in observance of religious holidays. It is important to notify me of your needs for extension at least three weeks prior to these occasions.

Safe Space

In order to facilitate participation and help all students feel comfortable sharing their thoughts and ideas in the classroom, it is important that we create a respectful, open environment where everyone is valued. It is more than okay to express strong feelings or disagree with classmates' ideas, but I ask it is done respectfully. Bullying behaviors or actions that create a hostile learning environment will not be tolerated. Please be thoughtful about your words and actions, and focus on critiquing ideas rather than an individual's qualities as a person. Finally, I ask that you regard personal matters shared in classroom discussions as confidential.

Electronic Mail Student Notification Policy

Official communication with students in this class will be conducted via VSU e-mail. Course announcements and updates will e-mailed to students' VSU accounts. Students are expected to check e-mail on a frequent and regular basis in order to stay current on class activities and assignments.

Dewar College of Education Policy Statement on Plagiarism

Below is information directly quoted from the Academic Honesty Policies and Procedures:

Academic integrity is the responsibility of all VSU faculty and students. Faculty members should promote academic integrity by including clear instruction on the components of academic integrity and clearly defining the penalties for cheating and plagiarism in their course syllabi. Students are responsible for knowing and abiding by the Academic Integrity Policy as set forth in the Student Code of Conduct and the faculty members' syllabi. All students are expected to do their own work and to uphold a high standard of academic ethics.

The full text of Academic Honesty Policies and Procedures is available on the Academic Affairs website

<http://www.valdosta.edu/academic/AcademicHonestyatVSU.shtml>

The consequences for acts of academic dishonesty in the Dewar College of Education are:

First Offense:

1. The faculty member will administer an academic response (e.g. resubmit / retake assignment, failure of the assignment, failure of the course).
2. The faculty member will complete a Dewar College of Education Concern Form
<http://www.valdosta.edu/coe/studentsinfo.shtml>
3. The faculty member will complete a Valdosta State University Report of Academic Dishonesty
<http://www.valdosta.edu/academic/AcademicHonestyatVSU.shtml>

Second Offense:

1. The faculty member will administer an academic response (e.g. resubmit / retake assignment, failure of the assignment, failure of the course).
2. The faculty member will complete a Dewar College of Education Concern Form and the policy will be followed <http://www.valdosta.edu/coe/studentsinfo.shtml>
3. The faculty member will complete a Valdosta State University Report of Academic Dishonesty
<http://www.valdosta.edu/academic/AcademicHonestyatVSU.shtml> According to the Academic Honesty Policies and Procedures document, "after a second (or subsequent) Report of Academic Dishonesty has been submitted to the Student Conduct Office in the Dean of Students Office, official

charges will be drawn up and the disciplinary matter will be referred to the Valdosta State University Judicial Committee.”

Accessibility Statement

Valdosta State University is an equal opportunity educational institution. It is not the intent of the institution to discriminate against any applicant for admission or any student or employee of the institution based on the age, sex, race, religion, color, national origin, disability, or sexual orientation of the individual. It is the intent of the institution to comply with the Civil Rights Act of 1964 and subsequent Executive Orders as well as Title IX, Equal Pay Act of 1963, Vietnam Era Veterans Readjustment Assistance Act of 1974, Age Discrimination in Employment Act of 1967, and the Rehabilitation Act of 1973.

Students with disabilities who are experiencing barriers in this course may contact the Access Office for assistance in determining and implementing reasonable accommodations. The Access Office is located in Farber Hall. The phone numbers are 229-245-2498 (V), 229-375-5871 (VP) and 229-219-1348 (TTY). For more information, please visit <http://www.valdosta.edu/access> or e-mail: access@valdosta.edu

Student Opinion of Instruction

At the end of the term, all students will be expected to complete an online Student Opinion of Instruction survey (SOI) that will be available on BANNER. Students will receive an email notification through their VSU email address when the SOI is available (generally at least one week before the end of the term). SOI responses are anonymous, and instructors will be able to view only a summary of all responses two weeks after they have submitted final grades. While instructors will not be able to view individual responses or to access any of the responses until after final grade submission, they will be able to see which students have or have not completed their SOIs, and student compliance may be considered in the determination of the final course grade. These compliance and non-compliance reports will not be available once instructors are able to access the results. Complete information about the SOIs, including how to access the survey and a timetable for this term is available at <http://www.valdosta.edu/academic/OnlineSOIPilotProject.shtml>

Course Requirements

Late Assignments, Incompletes, and Extra Credit

The instructor will not accept late assignments—barring an emergency or extenuating circumstances. Should a student be in need of an extension, they should contact Dr. York in advance to request this privilege, and such requests are granted solely at Dr. York’s discretion. In addition, incompletes will not be issued for this class unless there are major emergencies (e.g., hospitalization) and only after consultation and mutual agreement upon a contract specifying a timeline for completion of all required work. The instructor will not offer an incomplete for the class simply because the student desires more time to complete course requirements. Finally, as a matter of sound pedagogical practice, there will be no extra credit assignments.

Assignment Format

The assessments in this course are designed to measure acquisition of knowledge, skills, and cognition while developing students’ intellectual curiosity. It is my goal that these will result in understanding and wisdom. All formal writing assignments should be completed following the guidelines for style and citation outlined in the APA manual – evaluation of proper formatting will be included in the grading of all assignments. All assignments should be typed in Times New Roman, 12 pt. font with one-inch margins on all sides. Please do not use alternative fonts or sizes, or adjust the margins. If an assignment has obviously not been proofread or APA Style is not followed, the instructor reserves the right to reduce the assignment by one letter grade.

Course Evaluation

Grades and quality points represent the instructor’s final estimate of the student’s performance in a course. The following letters denote course grades:

90-100% = A (Excellent; 4 quality pt/hr)
 80-89% = B (Good; 3 quality pt/hr)
 70-79% = C (Satisfactory; 2 quality pt/hr)

65-69% = D (Passing; 1 quality pt/hr)
 ≤ 65% = F (Failing; 0 quality pt/hr)
 WF = Withdrew Failing (0 quality pt/hr)

Grading	
A	<ul style="list-style-type: none"> As a part of participation and engagement: <ul style="list-style-type: none"> Engages in critical reflection in individual and group settings Provides thoughtful and constructive feedback to peers Student completes and submits all assignments on time. <ul style="list-style-type: none"> Written work is well organized, clear, concise, compelling arguments and illustrate critical thinking and analysis; Uses APA style appropriately; is grammatically sound; and a evidences scholarly curiosity.
B	<ul style="list-style-type: none"> As a part of participation and engagement: <ul style="list-style-type: none"> Occasionally engages in critical reflection in individual and group settings Provides mostly thoughtful and constructive feedback to peers Student completes and submits all assignments on time. <ul style="list-style-type: none"> Assignments are organized, mostly clear, concise, compelling argument and occasionally illustrates critical thinking and analysis; APA style is loosely adhered to at best; has some grammatical errors.
C	<ul style="list-style-type: none"> As part of participation and engagement: <ul style="list-style-type: none"> Engages in surface level reflections in individual and/or group settings Infrequently provides thoughtful and constructive feedback to peers; and/or engages in behavior that contribute to class environment. Student completes and submits assignments on time. <ul style="list-style-type: none"> Assignments fulfill the minimum requirements. Written work is somewhat organized but fails to synthesize multiple ideas and literature into a coherent argument; APA style is loosely adhered; paper may suffer from some grammatical errors.
D-F	<ul style="list-style-type: none"> As part of participation and engagement: <ul style="list-style-type: none"> Student rarely engages in course material or reflections in individual and/or group settings Infrequently provides thoughtful and constructive feedback to peers; and/or engages in behavior that distracts and/or does not contribute to a collaborative learning community Student does not complete at least two assignments on time. Written work: lacks organization, is not clear and concise, and/or only examines issues at the surface level; APA style is lacking and/or loosely adhered to; has repetitive grammatical errors.

Course Assignments

Small Group Discussion (40%) – Due 8 Weeks; See Schedule (Prompter- Monday @ midnight; Group Responses- Thursday @ midnight)

For our class you will be assigned a small group for online discussions. Eight weeks (**see schedule**) a member of your group will be responsible for providing their group with a thoughtful and critical discussion prompt drawing from that week's assigned reading. Discussion prompts will be due the Monday by midnight. The

remaining members of the discussion group will then have until midnight on Thursday to post their contributions to the discussion. If students prefer to upload a video response (via YouTube) you are welcomed and encouraged to do so, directions on how to post YouTube videos in your post are available on BlazeVIEW.

The goal of this ongoing assignment is to provide you with a way to discuss issue from our course with your colleagues. Group members are encouraged to create multiple responses. You get **one** “Get out of IC card” you can use any week of your choice- please email me to redeem so I can give you credit for the assignment.

Discussion Prompt Grading:

An excellent discussion prompt response will have the following characteristics: (1) be thoughtful and provide unique insight or information, (2) reference the readings and materials assigned for that week, (3) be of appropriate length—generally 2-3 strong paragraphs; and, (4) will be cohesively structured and organized.

Discussion on Prompt:

An excellent response will include additional arguments, perspectives, and readings beyond the original prompt (“I agree” or “I disagree” is **not** a sufficient comment), be respectful in tone, be appropriate in length (2-3 strong paragraphs), and be well organized. Responses can take a point of view different from the original post, argue against the position taken by the original poster, point out an error or omission in the original post, or provide additional information to support a particular argument made in the discussion. It is important to draw on materials from the readings or other related material and cited with in text citations (APA- full references are not necessary to include unless you reference material outside of our class).

Article Review (10%) – Due Thursday, March 13th @ Midnight

Please select an article of interest from a peer-reviewed journal that is **related to finance and budgeting in higher education**. The article should be fairly recent, so please select articles published since 2007. Examples of possible journal selections include: *A Review of Higher Education*; *Journal of Education Finance*; *Journal of Higher Education*.

You are asked to compose a 3-4 page paper reviewing the article you’ve chosen. Summaries should include the following:

- (i) a synopsis of what the article’s topic and main points (including a rationale for the selection of the article),
- (ii) a critique of the article (evaluate the merit of the article-it may be helpful to ask yourself a series of questions about the quality of the article),
- (iii) a section regarding the implications of the findings of article for practitioners in the field, and
- (iv) a complete citation using APA style (this should be listed at the beginning of your paper, under your title).

2 Quizzes (30%) – Quiz 1 (15%) Week 6; Quiz 2 (15%) Week 13 (Due by Thursday @ Midnight)

You are asked to take two quizzes to demonstrate your understanding of the course material. The quizzes will focus on major ideas central to understanding how budgeting and finance work within higher education. This assignment is open notes/books; however, it is also timed so students are encouraged to utilize notes on their reading to help them access reading material quickly.

Quiz 1 will provide you with an opportunity to demonstrate your understanding of key concepts and terms related the practice budgeting (Week 1-Week 6). Quiz 2 will focus on your understanding of contemporary issues related to higher education finance (Week 7– Week 13).

Final Case Study (20%) – Due Thursday, May 1 @ Midnight

For this paper you are asked to synthesize your knowledge of budgeting procedure with the material from Dickeson’s (2010) book, *Prioritizing academic program and services: Reallocating resources to*

achieve strategic balance as you respond to the following case study with a 10-page (maximum) response.

Setting: You are the Associate Vice President of Student Affairs at York University (YU). YU is a mid-sized, public, land-grant university with about 15,000 undergraduate and 5,000 graduate students. Given YU's public, land-grant mission it enrolls primarily in-state students (approx. 60%). The majority of students have majors within the College of Education and the College of Arts & Sciences. Within the past seven years, YU's Computer Science program has received national attention as a premier program. As such, the institution has seen a significant increase the number of international students (which have now make up about 12.5% of the total student population). Located about 45-minutes outside of Charleston, SC, on-campus housing is in high demand for YU given the institution's suburban setting. About 12,000 students live on campus. While the division of Student Affairs has been historically well supported by the university's educational operations budget, the Residence Life and Housing unit has always had the largest budget given its axillary budget from housing.

Case:

It is January, and your supervisor, the VP of Student Affairs, has just reminded you that given your recent promotion to the Associate VP of Student Affairs your responsibilities include preparing the departmental budget proposal. Your VP continues explaining:

The State appropriations committee announced earlier this week that they are facing a budget shortfall from declining revenues. The Office of Governmental Affairs is fairly certain that the Republican-run state legislature will not raise state taxes anytime soon considering the upcoming election. The Office of Institutional Research and Planning has done some considerable analysis and is expecting a significant decrease of 10% in appropriations towards YU's appropriations. YU's President has been working alongside the offices of Donor Development, Alumni Relations, and Community Outreach to develop alternative funding streams; however, this won't be enough to cover the cut. As such, the Provost has asked every department to cut their entire budget by 6%.

Your VP explains that each department has autonomy over their budget and how they'd like to account for the budget cut. She notes that some departments are making across-the-board cuts within their departments to limit ill feelings that can occur from differential budget cuts. She has heard you talk about strategic allocation of resources and tells you she would like you to prepare a budget that accounts for the requested 6% total decrease while providing a detailed rationale for all changes made.

Documents:

In BlazeVIEW, you will find a folder titled "FINAL CASE STUDY" that contains documents about your department, including the current fiscal year's budget.

Course Calendar & Assignment Deadlines

Date	Topic, Readings, & Assignments	Assignments
Week 1 Jan. 16	Course Overview & Introductions Fiscal Context & The Role of the Budget Manager Readings <ul style="list-style-type: none"> ○ Syllabus ○ Barr & McClellan (B&M) Ch. 1 	○ Introduction Discussion Board
Week 2 Jan. 23	Revenues & Expenses Readings <ul style="list-style-type: none"> ○ B&M Ch. 2 ○ Grayson (2003). 70 smart revenue generators (and moneysavers). (BV) ○ ACE Facts About College & University Endowments (BV) ○ Robinson & Sudduth (n.d.). Understanding College & University Endowments (BV) ○ ACE Reading a Budget Document (BV) 	○ Small Group Discussion 1
Week 3 Jan. 30	Understanding Budgets Readings <ul style="list-style-type: none"> ○ B&M Ch. 3 ○ ACE Reading a Budget Document (BV) 	○ Small Group Discussion 2
Week 4 Feb. 6	Managing the Budget Cycle Readings <ul style="list-style-type: none"> ○ B&M Ch. 4 ○ ACE Responsibility Centered Budgeting (BV) 	○ Small Group Discussion 3
Week 5 Feb. 13	Auxiliary & Capital Budgets Readings <ul style="list-style-type: none"> ○ B&M Ch. 5 ○ ACE Capital Budgeting (BV) 	○ Small Group Discussion 4
Week 6 Feb. 20	QUIZ WEEK	○ Quiz 1: Week 1- Wk 6 Readings
Week 7 Feb. 27	The Need for Reform in Resources Allocation Readings <ul style="list-style-type: none"> ○ Dickeson (D) Preface, Ch. 1 & 2 ○ Johnstone (2003). The economics and politics of cost sharing in higher education: Comparative perspectives. (BV) 	○ Small Group Discussion 5
Week 8 Mar. 6	State Financing & Institutional Mission Readings <ul style="list-style-type: none"> ○ D Ch. 3 & 4 ○ Brown & Heaney (2007). A note on measuring the economic impact of institutions of higher education. (BV) 	○ Small Group Discussion 6
Week 9 Mar. 13	Article Review: Contemporary Issues Readings <ul style="list-style-type: none"> ○ Articles of Choice for Assignment 	○ Article Review
Week 10 Mar. 20	Spring Break- WOOT!	
Week 11 Mar. 27	Analyzing Institutional Priorities Readings <ul style="list-style-type: none"> ○ D Ch. 5 & 6 	○ Small Group Discussion 7

	<ul style="list-style-type: none"> Winston (1999). Subsidies, hierarchy and peers: The awkward economics of higher education. (BV) 	
Week 12 Apr. 3	Potential Problems & Implicating Decisions Readings <ul style="list-style-type: none"> B&M Ch. 6 D Ch. 7 & 8 	
Week 13 Apr. 10	Implementing Decisions Readings <ul style="list-style-type: none"> B&M Ch. 7 D Ch. 9 McLendon, Hearn, & Mokher (2009). Partisans, professionals, and power: The role of political factors in state higher education funding. (BV) 	<ul style="list-style-type: none"> Small Group Discussion 8
Week 14 Apr. 17	QUIZ WEEK	<ul style="list-style-type: none"> QUIZ 2: Wk 7- Wk 13 Readings
Week 15 Apr. 24	Case Study Prep Optional Face-2-Face Discussion; Q&A: Thursday, April 24 @ Noon-1 pm	
Finals Week May 1	Final Case Study Due May 1st by Midnight	<ul style="list-style-type: none"> Final Case Study