Instructor Information
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Catalog Course Description:

Introduction to major elements of budgeting and finance in higher education. Designed to comprehensively address the budget process in colleges and universities, as well as the impact of budget activities on all areas of planning and operations within a higher education institution.

Texts:


Articles and reports as assigned below.

Class Meetings:

Thursdays from 5:30 to 8:20 pm
Section 20 – Lang 222

Office Hours:

Wednesdays 1:00 to 3:00 and Thursdays 12:00 to 1:00

Goals and Objectives:

1. Develop a comprehensive understanding of the basic and advanced elements, concepts, and processes that underlie budgeting and planning in higher education
2. Develop an informed perspective on strategic budgeting and planning within higher education institutions, and the ability to link budget activities and processes to strategic plans
3. Critique college, university, system/statewide budgeting and planning models and explore the associated implications of each approach.
4. Identify and evaluate budgeting and planning practices that can help institutions more efficiently and effectively fund stated and strategic priorities.
5. Apply budgeting and planning concepts and research to practical scenarios
6. Become a more critical and confident consumer of budgeting and planning research, reports, and related documents.
7. And, develop a capacity to use budgets and plans as communication and leadership tools.
Course Procedures:

The course will be conducted in a mixed lecture and seminar format. I may also use multimedia, guest speakers, and in-class exercises to facilitate discussion. Students will be expected to have completed the readings for each class session in order to participate actively in class discussion and activities.

Grading and Evaluation:

Your grade for this course will be based on your performance on the assignments listed below. Also, although assignment grades will be given in terms of points (e.g. 45 out of 50), please remember we are using a 100 point scale for the course. So, at the end of the course, 90 to 100 points will be an A; 80 to 89 points will be a B, 70 to 79 points will be a C. Please consult the 2017-18 Toulouse Graduate School Catalog for the kind of work associated with each letter grade (e.g., A = excellent, B = good, C = fair, etc.) for assignments and for the final course grade. Here are the point allocations for the assignments:

20 points – Two Presentations of the Readings (10 points each)

20 points – Issues Memo

40 points – Applied Budget Exercise

20 points – Class participation

100 points – TOTAL

Learning Activities

1. Two Presentations of the Readings (20 points total – 10 points each): Each student must make two presentations of the readings. The first will be from one of the assigned articles. The second will be from the Barr book (part of a chapter). Each presentation must be supported by a three page paper (double spaced, not including title page or references) provided to the class (in Blackboard) the day before the class meets. Each of these papers must be organized in the following manner:

A. Purpose of the writing

B. The strategy used by the author(s) to accomplish the purpose

C. A summary of the reading

D. The conclusions reached by the author(s)

E. Your critical assessment of the text.
I will make the assignments for these presentations in Blackboard on September 7 but you may e-mail me now with your preferences for dates and readings.

2. **Issues Memo (20 points):** Each student must complete an Issues Memo in which you assume the role of a College or University Vice President and brief your President on your analysis and synthesis of three assigned readings (only articles and reports may be used for this assignment) and their relevancy to a specific problem at your institution. The Issues Memo must be double-spaced, at least 7 pages in length (excluding title page and references), and must be organized in the following manner:

   A. The nature of the problem at your institution (1/2 page)
   
   B. Summary of each article – the summaries must be presented in sequence (4 pages)
   
   C. Your analysis of the significance of the articles to your institution’s problem (2 pages)
   
   D. Your recommendations to the President (1/2 page)

The Issues Memo must be submitted to me by October 16, 2017 as a Word doc attachment e-mailed to Cliff.Harbour@unt.edu

3. **Applied Budget Exercise (40 points):** Each student must complete an applied budget exercise which will be based on either the “Omega College” or “Alpha University” case studies at the end of the Barr book. The applied budget exercise will include submission of (a) 10 page report, (submitted as a Word doc and double spaced – not including title page and references), (b) a 15 minute PowerPoint presentation to the class, and (c) responses to questions from the class. Each student’s case study (either Omega College or Alpha University) will be modified by the Instructor to ensure a variety of reports and presentations. Your report and PowerPoint presentation must reference relevant class readings but they need not reference any materials we have not used in the course. Further instructions for this assignment will be provided in class.

4. **Class Participation (20 points).** Each student must participate in our weekly discussion. You must participate every week in this discussion - with this important exception - everyone gets one free unexcused absence. However, you cannot use this unexcused absence for the week you are presenting. Two or more unexcused absences will result in assigning a grade of 0 points for participation. If a student is absent for more than one class, he or she must schedule a meeting (in person or telephone conference) with me. For further information on the UNT Attendance Policy and guidelines for excused absences, student should consult the policy at: [http://www.unt.edu/policy](http://www.unt.edu/policy) (see 6.039).

Also, in order to earn your participation points, your participation must be substantive. You do not need to make extensive comments to earn the participation points. And, the goal for participation is not perfection - its participation. Think. Discuss. Be engaged. But, quality and not quantity will be touchstone used in assessing participation. I will not provide an assessment of your participation until the end of the course so you have the responsibility of ensuring that your participation is thoughtful every week. The purpose of this activity is to promote growth in
your understanding of higher education budgeting and finance through engagement with course materials and colleagues.

**TURNITIN NOTICE:** Students may be required to submit written assignments for this class to Turnitin, a web-based plagiarism detection service. Before submitting your paper to Turnitin, please remove your title page and other personal information. (Instructions regarding using Turnitin will be covered in class)

**Academic Integrity & Academic Misconduct**

Academic Integrity is defined in the UNT Policy on Student Standards for Academic Integrity. Academic Dishonesty includes cheating, plagiarism, forgery, fabrication, facilitating academic dishonesty, and sabotage. Any suspected case of Academic Dishonesty will be handled in accordance with University policy and procedures. Possible academic penalties range from a verbal or written admonition to a grade of “F” in the course. Further sanctions may apply to incidents involving major violations. The policy and procedures are available at: [http://vpaa.unt.edu/academic-integrity.htm](http://vpaa.unt.edu/academic-integrity.htm)

**Eagle Connect**

All UNT students should activate and regularly check their EagleConnect (e-mail) account. EagleConnect is used for official communication from the University to students. Many important announcements for the University and College are sent to students via EagleConnect. For information about EagleConnect, including how to activate an account and how to have EagleConnect forwarded to another e-mail address, visit [https://eagleconnect.unt.edu](https://eagleconnect.unt.edu). This is the main electronic contact for all course-related information and/or material.

**Student Perceptions of Teaching (SPOT)**

Completion of an online students’ perceptions of teaching survey is a requirement for all organized classes at UNT. This short survey will be made available to you close to the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work continually to improve my teaching. I consider your completion of this online survey to be an important part of your participation in this class.

**Student Behavior in the Classroom**

Student behavior that interferes with an instructor’s ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Center for Student Rights and Responsibilities to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at [http://www.unt.edu/csrr/](http://www.unt.edu/csrr/)

**Observation of Religious Holy Days**

If you plan to observe a religious holy day that coincides with a class day, please notify me as soon as possible.
Students with Disabilities
The University of North Texas makes reasonable academic accommodation for students with disabilities. Students seeking accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with an accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request accommodations at any time, however, ODA notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet with each faculty member prior to implementation in each class. Students are strongly encouraged to deliver letters of accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letters during their designated office hours to protect the privacy of the student. For additional information see the Office of Disability Accommodation website at [http://www.unt.edu/oda](http://www.unt.edu/oda). You may also contact them by phone at 940-565-4323.

Readings and Tentative Course Schedule

**August 31**
**Welcome, Introductions, and Review of the Syllabus**

Readings and other Media:


**September 7**
**Historical Perspective – Part I**

Presentation assignments will be posted in Blackboard.

Readings and other Media:


**September 14**
**Historical Perspective – Part II**

Readings and other Media:


**September 21**  
**Higher Education Institutions**

Readings and other Media:


**September 28**  
**Higher Education and The State**

Readings and other Media:


**October 5**  
**The Students**

Readings and other Media:


**October 12**
**Barr Part I**

Readings and other Media:

Barr, Ch. 1 The Fiscal Context and the Budget Manager
2008-09 Recession
Competition for Funds
Increased Regulations and Unfunded Mandates
Cost Concerns
Differences between Public and Private Institutions
The Role of a Budget Manager

Barr, Ch. 2 Primary Elements of the Budget
Revenues
Expenditures

**October 19**
**Barr Part II**

Readings and other Media:

Barr, Chp. 3 Understanding Budgets
Purposes of a Budget
Types of Budgets
Organizing and Expressing Budgets
Common Budget Models
Decision Making and Budgets

Barr, Chp. 4 Management of the Budget Cycle
General Issues
The Fiscal Year Operating Budget
Forecasting Expense and Revenue
Developing Unit Budget Requests
Approving the Budget
Management of the Operating Budget

**October 26**
**Barr Part III**

Readings and other Media:
Barr, Chp. 5 Understanding Auxiliary and Capital Budgets
   Auxiliary Budgets
   Capital Budgets

Barr, Chp. 6 Problems and Pitfalls in Budget Management
   Common Issues
   Common Pitfalls
   The Attitude Factor

November 2
Barr Part IV

Readings and other Media:

Barr Chp. 7 Managing Budget Fluctuations
   Reasons for Budget Cuts
   Approaches to Budget Reductions
   Managing Budget Opportunities

Review of the Omega College and Alpha University Case Studies

November 9 (ASHE Conference – We will meet online in Blackboard this week.)

I will assign two additional parameters for each student for your Applied Budget Exercise (Omega College or Alpha University) and we will discuss these and how they will require you to respond in your report and presentation. The purpose of these last-minute assignments is to replicate the realities of institutional planning and budgeting processes where leaders must integrate important new developments on short notice.

November 16
Technical Meeting for Trouble Shooting your Final Presentations
   Omega College Case Study
   Alpha University Case Study
   Strategies for the Presentation and The Role of the Class during Case Study Presentations

November 23 Thanksgiving Holiday (No Class)

November 30
Final Presentations
   Omega College Case Study
   Alpha University Case Study

December 7
Final Presentations
   Omega College Case Study
   Alpha University Case Study