

**AUBURN UNIVERSITY
SYLLABUS**

Course Number: HIED 8230
Course Title: Planning and Budgeting in Higher Education
Credit Hours: 3 semester hours
Prerequisites: None
Corequisites: None

Date Syllabus Prepared: December 12, 2013

Texts: Readings in planning and budgeting for higher education, available online or distributed by the instructor.

Each student should have a copy of the 6th edition of the *Publication Manual of the American Psychological Association*.

Course Description: Components and implementation of comprehensive, ongoing planning and budgeting programs in higher education.

Course Objectives:

1. Understand planning and budgeting for operations, cash, and capital assets, in institutions of higher education.
2. Understand performance measurement systems.
3. Understand cost analysis and control.
4. Develop an appreciation for the extent to which budgeting practices and organization behavior exert reciprocal influence.

Course Content:

Theory and practice of budgeting, including trends toward responsibility center budgeting in higher education and intercollegiate athletics; techniques of budgeting for cash and for capital expenditures; introduction to costing systems; approaches to performance measurement; analysis and control of costs; consortial activity between and among higher education institutions; outsourcing by higher education institutions; organization behavior considerations.

Course Calendar (TENTATIVE)

- January 8 Introduction
 Overview of Finance
- January 15 Overview of Finance continues
 Dominiak, G.F. & Louderback, J.G. III (1997). Managerial accounting.
 Cincinnati: South-Western.
 Profit planning, 30-51.
 Budgeting in not-for-profit entities, 314-319.
- January 22 Wilms, W.W., Teruya, C., & Walpole, M. (1997). Fiscal reform at UCLA.
 Change, 29(5), 41-50.
 Scarborough, S. (2009). The case for decentralized management. *Business
 Officer*, 42(10), 23-27.
 The buck stops elsewhere. (2013). *Business Officer*, 46(6), 32.
 Strupeck, C.D., Milani, K., & Murphy, J.E. III. (1993). Financial
 management at Georgia Tech. *Management Accounting*, 74(8),
 58-63.
- January 29 Stocum, D.L. & Rooney, P.M. (1997). Responding to resource constraints.
 Change, 29(5), 51-58.
 Leitzel, J., Corvey, C., & Hiley, D. (2004). Integrated planning and change
 management at a research university. *Change*, 36(1), 36-43.
 Tambrino, P.A. (2001). Contribution margin budgeting. *Community
 College Journal of Research and Practice*, 25(1), 29-36.
- February 5 Dempsey, W.M. (1997). The devil is in the details. *Trusteeship*, 5(1),
 16-20.
 Rao, S.K. (1997). Overhead can kill you. *Forbes*, 159(3), 97-98.
 Petrides, L. (2003). Turning data into decisions. *Business Officer*, 37(5),
 25-28.
 Holtta, S. (1998). The funding of universities in Finland: Towards
 goal-oriented government steering. *European Journal of
 Education*, 33(1), 55-63.
- February 12 Zemsky, R. & Massy, W.F. (1990). Cost containment. *Change*, 22(6),
 16-22.
 Adams, O.L. III & Shannon, D.M. (2006). Cost control: The imperative
 for higher education. *College and University*, 81(4), 61-64.
 Smith, S., Tillman, K., & Coman, H. (2008). Streamlining the system.
 Business Officer, 42(5), 22-27.

Course Calendar (TENTATIVE)

- February 19 Cash budgeting tutorial
Gose, B. (2006, January 27). Colleges rely on consortia, contractors, and ingenuity to cut costs. *Chronicle of Higher Education*, B1, B4-B5.
Coplín, W.D. (2006, January 27). 7 ways colleges can cut costs in their classrooms. *Chronicle of Higher Education*, B15-B17.
June, A.W. (2006, January 27). Fed up with rising premiums, colleges go into the insurance business. *Chronicle of Higher Education*, B7.
Pulley, J.L. (2006, January 27). In Oregon, colleges hope to care for themselves. *Chronicle of Higher Education*, B8-B9.
- February 26 Weinstein, M. & Heron, W.D. (2009). Riding the health care roller coaster. *Business Officer*, 42(9), 23-28.
Sabo, S.R. (2010). All for one, one for all. *Business Officer*, 43(7), 26-31.
Dunleavy, P.E. (2013). Here's to your health care. *Business Officer*, 47(4), 14-18.
- March 5 Angelo, J.M. (2005). Is outsourcing right for you? *University Business*, 8(2), 31-32, 41-42, 44.
Gose, B. (2005, January 28). The companies that colleges keep. *Chronicle of Higher Education*, B1-B11.
Davies, P. (2005, January 28). Outsourcing can make sense, but proceed with caution. *Chronicle of Higher Education*, B20-B22.
- March 12 Spring break
- March 19 Article Review
- March 26 Article Review
Fischer, K. (2006, January 20). Building pressure. *Chronicle of Higher Education*, A31-A32.
June, A.W. (2003, October 10). More than just maintenance. *Chronicle of Higher Education*, A27.
The importance of good design: How campus design impacts a university's mission, success, and future. (2005). *EduExec*, 24(6), 1, 6-7.
- April 2 Capital budgeting tutorial
Christensen, D. (2009). Life-cycle funding for capital assets. *Business Officer*, 42(8), 28-34.
Bruszewski, R., Jung, S., & Turner, J. (2010). Facilities funding thaws. *Business Officer*, 43(6), 26-32.
- April 9 No class – Instructor at Southern Sport Management Conference

April 16 Exam

April 23 Group presentations

Course Requirements:

1. Students are expected to read all assignments, to be present for all classes, and to participate in class discussion. Each student shall present readings assigned by the instructor.
2. Each student shall read one (1) journal article which addresses one of the topic areas described in the Course Content section above and shall prepare a 3-5 page review of each article. The papers shall be submitted to the instructor in accordance with the style of the *Publication Manual of the American Psychological Association* (6th edition).
3. The class shall be examined on key terms and concepts of the course.
4. The class will be divided into groups according to common academic interests. Each group shall prepare a presentation and shall write an accompanying paper on one of the topic areas described in the Course Content section above. The presentation shall be for a period not more than 30 minutes, at least 5 minutes of which should be reserved for questions. Further, the presentation shall include a summary handout for classmates and shall include conventional transparencies or Microsoft Powerpoint. The paper shall be 8-12 pages in length and shall include 10 references, some of which should be from scholarly journals. Finally, the paper shall be prepared in accordance with the style of the *Publication Manual of the American Psychological Association* (6th edition).

Grading and Evaluation:

Presentation of readings.....	10 points
Article review.....	15 points
Exam.....	35 points
Group presentation.....	15 points
Project paper.....	<u>25</u> points
Total.....	100 points

Grading Scale

90 and above =	A
80-89	= B
70-79	= C
60-69	= D
below 60	= F

Class Policy Statements:

Auburn University, Office of the Provost

- A. Attendance: Although attendance is not required, students are expected to attend all classes, and will be held responsible for any content covered in the event of an absence.
- B. Excused absences: Students are granted excused absences from class for the following reasons: illness of the student or serious illness of a member of the student's immediate family, the death of a member of the student's immediate family, trips for student organizations sponsored by an academic unit, trips for university classes, trips for participation in intercollegiate athletic events, subpoena for a court appearance, and religious holidays. Students who wish to have an excused absence from class for any other reason must contact the instructor in advance of the absence to request permission. The instructor will weigh the merits of the request and render a decision. When feasible, the student must notify the instructor prior to the occurrence of any excused absences, but in no case shall such notification occur more than one week after the absence. Appropriate documentation for all excused absences is required. Please see the Student Policy eHandbook, available at www.auburn.edu/studentpolicies for more information on excused absences.
- C. Make-Up Policy: Arrangement to make up a missed major examination (e.g., hour exams, mid-term exams) due to properly authorized excused absences must be initiated by the student within one week of the end of the period of the excused absences(s). Except in unusual circumstances, such as the continued absence of the student or the advent of university holidays, a make-up exam will take place within two weeks of the date that the student initiates arrangements for it. Except in extraordinary circumstance, no make-up exams will be arranged during the last three days before the final exam period begins.
- D. Academic Honesty Policy: All portions of the Auburn University student academic honesty code (Title XII) found in the Student Policy eHandbook will apply to university courses. All academic honesty violations or alleged violations of the SGA Code of Laws will be reported to the Office of the Provost, which will then refer the case to the Academic Honesty Committee.
- E. Disability Accommodations: Students who need accommodations are asked to electronically submit their approved accommodations through AU Access and to arrange a meeting during office hours the first week of classes, or as soon as possible if accommodations are needed immediately. If you have a conflict with my office hours, an alternate time can be arranged. To set up this meeting, please contact me by e-mail. If you have not established accommodations through the Office of Accessibility, but need accommodations, make an appointment with the Office of Accessibility, 1228 Haley Center, 844-2096 (V/TT). The link for persons with disabilities is as follows:
<https://fp.auburn.edu/disability/syllabus.asp>

F. Course contingency: If normal class and/or lab activities are disrupted due to illness, emergency, or crisis situation, the syllabus and other course plans and assignments may be modified to allow completion of the course. If this occurs, an addendum to your syllabus and/or course assignments will replace the original materials.

Auburn University College of Education

G. Professionalism: As faculty, staff, and students interact in professional settings, they are expected to demonstrate professional behaviors as defined in the College's conceptual framework. These professional commitments or dispositions are listed below:

- Engage in responsible and ethical professional practices
- Contribute to collaborative learning communities
- Demonstrate a commitment to diversity
- Model and nurture intellectual vitality

Instructor:

Olin L. Adams III earned his Ph.D. in Higher Education at Ohio University (Athens, Ohio). He also holds the M.B.A. in Accounting, *cum laude*, from Mount Saint Mary's University (Emmitsburg, Maryland) and the A.B. in History from Centre College (Danville, Kentucky).

Adams joined the faculty of EFLT at Auburn in Fall 2000, following 10 years on the Accounting faculty at Ohio University. Licensed as a C.P.A. by the State of Maryland, he practiced accounting in that state for eight years prior to pursuing an academic career.

Adams' primary research interests are the financial management of higher education and the management of intercollegiate athletics. He has conducted two national studies of managerial accounting practices in four-year institutions. Adams also has published research on leading issues in higher education finance, cost control in higher education, the business model in intercollegiate athletics, and the tax exempt status of intercollegiate athletics.

His continuing research includes studies of the changing revenue structure in public higher education institutions, the NCAA system of revenue and cost management, cost control in intercollegiate athletics, conference realignment in intercollegiate athletics, the rise of the Southeastern Conference, pay for play in intercollegiate athletics, startups of small college football programs, and the costs and benefits of college football stadium expansion. Adams serves as chair of the sport management minor at Auburn.

Adams is the son of Juanita V. Adams and the late Olin L. Adams, Jr. His father was a veteran of World War II, with service in the Army Air Corps. He received his doctorate from the University of Maryland and served as a school superintendent for 31 years in five districts across four states. Adams' mother served as president of her community garden and women's clubs. Her second cousin, Fred M. Vinson, was chief justice of the United States from 1946 until his death in 1953.

Adams grew up in the Midwest and Knoxville, Tennessee. At Centre he was a sports writer for the campus newspaper, public address announcer for home football games, and official scorer at home basketball games. Adams' outside interests today include exercise, college athletics, and Thoroughbred horse racing. He has attended the Kentucky Derby 38 times. Adams enjoys the music of Frank Sinatra and Elvis Presley, classic movies, and the comedy of Jerry Seinfeld.

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