

**Financial Management in Higher Education**

**HIED 8270**

3 Credit Hours

Spring 2022

# Mondays: 5:00 pm- 7:50 pm/ Haley 2454

**Course start date**: January 12, 2022

**Course end date**: April 29, 2022

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| **Instructor:** Beth D. Solomon, Ph.D.  |
| **Office location:** Haley Center 4076 |
| **Phone:** 334.844.3052 |
| **Email:** bds0051@auburn.edu |
| **Office hours**: By Appointment |
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**Response Time:** Instructor(s) response time is 48 hours for questions posted via email. This response time excludes weekends, official University closures and other designated times. Should you need live assistance, email me to arrange an online, office, or phone consultation.

**General Policies & Procedures**

**Face Coverings:** The university permits individual faculty members to require face coverings in their classrooms and instructional laboratories. All students enrolled in this course are required to properly wear a face covering that covers the nose and mouth while inside the classroom, laboratory, studio, or office. Failure to comply with this requirement represents a potential Code of Student Conduct violation and may be reported as a non-academic violation. Please see the Policy on Classroom Behavior for more information: <https://sites.auburn.edu/admin/universitypolicies/Policies/PolicyonClassroomBehavior.pdf>.

***I will be requiring face coverings for Spring 2022 classes and office hours. This is subject to change based on CDC Guidance and University Policy.***

**College of Education Mission:** The **mission** of the College of Education is to build a better future for all. This includes individuals, our state, our nation, and our world. We fulfill our mission by preparing competent, committed, and reflective professionals as we engage in outstanding teaching, innovative and impactful research, and meaningful outreach.

We believe education is the keystone of opportunity and equity in a richly diverse, increasingly technological, and ever-changing world. Education is the critical building block that enables individuals and societies to flourish in a global community.

Our mission challenges us to prepare competent teachers, administrators, counselors, and other intervening professionals who create meaningful learning opportunities for children, youth, and adults—including those from diverse backgrounds and those with exceptional needs; committed professionals who make reasoned decisions grounded in thoughtfully constructed values related to professional ethics, collaboration, diversity, and intellectual vitality; and reflective professionals who review and analyze their own practices as they participate in the ongoing learning and continuous improvement required of their professions.

Our mission compels us to seek new and innovative ways to improve the learning experiences of the people we serve as well as the ways we prepare education and human services professionals. Through outstanding teaching, we aim to prepare service-oriented professionals who have the knowledge, skills, and dispositions to foster the physical, social, emotional, moral, and cognitive development of diverse individuals. Through*innovative and impactful*research, we seek to advance the ever-evolving knowledge base that informs our professional practices. Through meaningful outreach, we aspire to serve individuals and groups beyond the university walls. We are at our best when our efforts create a seamless integration of teaching, research, and outreach, and when our work represents collaborations with educational, government, business, and civic partners.

Consistent with Auburn University’s land-, sea-, and space-grant traditions, we assign our highest priority to working with the citizens of Alabama. However, we also work toward improving the learning opportunities and the futures of citizens in the Southeast region, the nation, and the global community.

**College of Education Commitment to Diversity:** The College of Education is committed to inclusive excellence and enhancing diversity among our students, staff, and faculty. This commitment extends to ethnicity, gender, nationality, race, sexual orientation, socioeconomic level, ability and age. We believe the quality of teaching and human services is enriched by differences in perspectives shaped by diversity.

One of the important goals of achieving true diversity in the College of Education and in our society is to provide support for all groups that have historically been discriminated against, excluded, or marginalized in our schools, our institutions, and in our society.

The College of Education is committed to fostering student and faculty experiences, community relationships, curricula and governance accountability essential to creating an inclusive environment for all. The College of Education prepares teachers and human service providers to work with culturally diverse learners and clients and to foster a climate of respect and open dialogue among students and faculty of all ethnicities and orientations.

**Auburn University Diversity Statement:** "All people have the right to be addressed and referred to in accordance with their personal identity. In this class, we will have the chance to indicate the name that we prefer to be called and, if we choose, to identify pronouns with which we would like to be addressed...I will do my best to address and refer to all students accordingly and support classmates in doing so as well" (University of Michigan, Center for Research on Learning and Teaching).

**Names and Pronouns:** Many people might go by a name in daily life that is different from their legal name. In this classroom, we will refer to people by the names that they go by. Pronouns are a way to affirm someone's identity. They are simply a public way in which people are referred to in place of their name (e.g. "he" or "she" or "they" or "ze" or something else). In this classroom, you are invited to share what pronouns you go by, and we will refer to people using the pronouns that they share (Auburn University College of Education, Critical Studies Working Group). Additionally, if these change at any point during the semester, please let me know and we can develop a way to share this information with others in a way that is comfortable and safe for you.

**Academic Integrity Policy:** Auburn University is dedicated to honesty and strong moral behavior in academics. Cheating and plagiarism are expressly prohibited by the Auburn University Academic Honesty Code.

Students who attend Auburn are expected to attain high competency and deep understanding in their areas of study. While developing skills and knowledge, it is essential that Auburn students commit themselves to core principles and behaviors consistent with academic and personal integrity:

* **Honesty** – Upholding trust and honesty by doing your own academic work and not cheating.
* **Fairness** – Following correct academic procedures and practices as stated in course guidelines and as defined by Auburn University.
* **Respect** – Growing as a student by facing academic challenges and interacting productively with instructors.
* **Responsibility** – Being accountable for and accepting responsibility for class assignments and personal academic development.

Please refer to the “Academic Honesty Resources and Tips” from the Office of the Provost:
<https://www.auburn.edu/academic/provost/academic-honesty/>

**Civility and Engagement:** Ivalue a classroom environment where free discussion, inquiry, and expression are all encouraged. That kind of openness requires some give-and-take.  All individuals, students and instructors alike, are expected to demonstrate courtesy and respect for one another. Behavior that interferes with either teaching or learning is not acceptable. Rude, impolite, or offensive behavior or language, which includes, but is not limited to: violent, belligerent and/or insulting remarks, including sexist, racist, homophobic, or anti-ethnic slurs, bigotry, and disparaging commentary, either spoken or written (offensive slang is included in this category), will not be tolerated. *Disruptive behavior also includes the use of cell phones or any other form of electronic communication during the class session (e-mail, web-browsing).*Disruptive behavior also includes whispering or talking when another student or instructor is speaking or engaged in relevant conversation. Also, I do not expect everyone in the classroom to agree on all subject matter read and/or discussed in class but we do expect respectful, thoughtful interactions. *You will lose participation points for the day if you use electronic devices.  You may be removed from class for violating the civility policy.*

**Recording:** Students may not audio/video record or photograph any classroom activity without the express written consent of the instructor except those permitted to record as an approved disability accommodation, or those with express written consent of the instructor. Recordings of class may not be posted publicly (online or otherwise) or distributed to individuals who are not students in the course without the express permission of the faculty member and of any students who are recorded

**Students with Disabilities:** Auburn University complies with Titles I and II of the Americans with Disabilities Act (ADA) and Sections 503 and 504 of the Rehabilitation Act by ensuring that its campus and related activities are accessible to all employees and students. As the University strives to make its physical and virtual campuses universally accessible, it is University policy to make reasonable accommodations for qualified individuals with disabilities.

Under the ADA and Section 503, a qualified individual with a disability is defined as: an individual with a disability who meets the skills, experience, education, and other job-related requirements of a position held or desired and who, with or without reasonable accommodations, can perform the essential functions of a job. Similarly under the ADA and Section 504, a qualified student must meet the general admission criteria of the University, and upon admission, must be offered an accessible academic environment.

The ADA recognizes that unnecessary visible and invisible barriers may discriminate against qualified individuals with disabilities just as much as overt exclusionary practices. Reasonable accommodations in the academic environment, the employment setting, and in the interview process are a key nondiscrimination requirement of the ADA because of the special nature of discrimination faced by persons with disabilities. Refusing to make reasonable accommodations for a qualified student, applicant, or employee with a disability, unless the accommodations would pose an undue hardship on the organization, is a violation of University policy and the ADA. For this reason, the ADA requires reasonable accommodations as a means of overcoming unnecessary barriers that prevent or restrict participation in academic activities or employment opportunities for otherwise qualified individuals with disabilities.

A reasonable accommodation is a modification or adjustment to a job, the work or educational environment, a policy or practice, or the manner in which work is usually done that enables a qualified individual with a disability to enjoy an equal employment or educational opportunity. A reasonable accommodation should reduce or eliminate unnecessary barriers, both visible and invisible, between the individual’s abilities and the requirements for performing essential job functions or meeting academic requirements.

Auburn University recognizes that an accessible and equitable environment requires commitment from all University faculty, staff and students; therefore, there are two support offices on campus tasked with ensuring accessibility and compliance across campus. The Office of Affirmative Action/Equal Employment Opportunity (Office of AA/EEO) and the Office of Accessibility provide support for Auburn University employees and students, both with and without disabilities. These offices provide assistance for applicants, employees, and students in need of reasonable accommodations, as well as guidance for supervisors, faculty, and staff on how to provide these accommodations. Employees and supervisors with questions regarding job related accommodations should contact the Office of AA/EEO at (334) 844-4794. Faculty, staff or students with questions about academic accommodations should contact the Office of Accessibility at (334) 844-2096. (Revised: July 2012)

***Students who need accommodations are asked to electronically submit their approved accommodations through AU Access and to arrange a meeting during my office hours to discuss their accommodations. 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).***

**Basic Needs Accommodations:** Any student who faces challenges securing their food or housing and believes this may affect their performance in the course is urged to contact the Dean of Students for support. Furthermore, please notify the professor if you are comfortable in doing so. This will enable me to provide any resources that I may possess. Additionally, you can contact Auburn Cares at (334) 844-1305, or in the Student Center, Suite 1115, or see the Auburn Cares website: <http://aucares.auburn.edu/>.

**Auburn University Non-Discrimination Policy:** Non-Discrimination Policy: Auburn University is committed to providing an environment thatis free from discrimination and harassment based on protected class. If you believe you have been the victim of harassment or discrimination based on race, color, religion, national origin, disability, age, or sex (including sexual orientation, gender identity, or gender expression), we encourage you to report it. If you report sexual assault or sexual misconduct to a faculty member, the faculty member is obligated to notify the University’s Title IX Coordinator about the basic facts of the incident so that you can be made aware of resources, accommodations, and reporting options available to you. For more information about our Title IX reporting and resource options at Auburn University, please go to www.auburn.edu/titleix .

**Emergency Guidelines from Auburn University Emergency Management:** All students and employees should be familiar with the following guidelines. For additional information about safety see <http://www.auburn.edu/administration/campus-safety/emergency/campus_emergencies.html>.

Evacuation:

* When evacuating buildings, do not use elevators as they may lose power, stranding riders.
* Familiarize yourself with the locations of stairwells and exits.
* Individuals needing assistance evacuating should move to a stairwell away from the hazard, dial 911, and provide the Dispatcher with their exact location and what they need regarding evacuation.
* When evacuating follow the instructions provided by Public Safety personnel to reach a safe place.

To seek “Tornado Safer Places,” get to the lowest level of the building time allows, stay away from areas with windows and glass, and put as many walls as you can between yourself and the outside. In public buildings, bathrooms typically have an additional wall.

Active Shooter:

* Always call 911 as soon as you possibly can.
* Run away from the area, if it is safe to do so, time allows and the gunman is not nearby.
* Hide if the gunman is too close to your location. Find a safer place, lock and barricade doors, turn lights out and cell phones off or to vibrate.
* Fight. As a last resort, resolve to fight the intruder with everything you have at your disposal.

A short video prepared and presented by the Cybersecurity and Infrastructure Security Agency can be found at the following link: <https://www.cisa.gov/options-consideration-active-shooter-preparedness-video>.

A short video prepared by Auburn University Emergency Management on Active Shooter Response Training can be found at the following link: <https://www.youtube.com/watch?v=5IvbpCbZpnM>.

**Email Communication:** Because of privacy regulations, University faculty and staff communicate with students only through Auburn email. Therefore, you must use your Auburn email account in this course for all email communications. Check your Auburn account at least three times per week for important messages.

*Students at Auburn are expected to wait 15 minutes if the instructor(s) is/are late.*

***The syllabus is subject to change at the discretion of the class instructor. Students will be notified in a timely manner of any syllabus changes via Canvas, email, and in class.***

\*The last date to withdraw from a course without a W grade is **February 2, 2022**.

\*The last date to withdraw from a course without a final grade being recorded is **March 15, 2022**.

\*The last date to withdraw from a course with a “W” assigned is **April 22, 2022**.

**Course prerequisite**: None

**Required Text:**

Barr, M. J., & McClellan, G. S. (2018). *Budgets and financial management in higher education* (3rd ed.). Jossey-Bass.

American Psychological Association (2020). *Publication manual of the American Psychological Association: The official guide to APA style* (7th ed.). American Psychological Association.

*Any additional readings will be posted on Canvas.*

**Course Description:** Educational finance including revenues, expenditures, costs, budgeting and accounting, and the local, state, and federal role in supporting education.

**Course Rationale:** This course provides the student with an overview of higher education finance and budgeting skills that impact college and universities in the United States, while learning how to apply knowledge to the functional area students work in.

**Objectives:** At the end of this course students will have:

1. Understood why and how we finance institutions of higher education
2. Understood how institutions of higher education are funded
3. Understood how to measure efficiency in higher education
4. Understood the challenges of balancing policy interests with burden
5. Worked through budgetary challenges and understood the processes of building a budget
6. Examined how institutions allocate funds while supporting their mission

*Course objectives have been adopted from Dr. Robert C. Knoeppel’s EDL 9650: Higher Education Finance at Clemson University, Fall 2016*.

**Instructional Strategies Employed:** Small group and teamwork, reading assignments, lecture, as well as group and individual research. There will also be face-to-face classes and online learning sessions using the Learning Management System (LMS).

**Technology Required:** Computer and Internet access, PowerPoint, word processing, and email. Computer speakers or headphones (This course includes audio and video components.)

**Copyright Notice:** The materials found in this course are strictly for the use of students enrolled in this course and for purposes associated with this course; they may not be retained or further disseminated. Auburn University students, faculty, and staff are expected to comply fully with institutional copyright policy as well as all other copyright laws.

**Attendance:** Roll will be taken every class period. Punctual attendance at all class sessions is required. In the event that a student finds it necessary to be absent from class, it is the student’s responsibility to provide necessary documentation for the absence and for making up resulting deficiencies (see University Announcements). Excuses are expected within one week of the absence. The instructor reserves the right to drop any student who has unexcused absences. Furthermore, **a student will be considered absent if they are more than 15 minutes late to class**.

**Class Conduct:** Appropriate academic conduct includes doing assigned work, meeting deadlines, participating in online discussions, and completing all the required elements of the course. It also means following these basic rules of netiquette:

* Using proper capitalization, spelling, and grammar.
* Signing your name to all email messages and discussion postings.
* Providing descriptive but concise subject lines.

Furthermore, appropriate academic conduct means maintaining a safe learning environment based on mutual respect and civility. All participants in Auburn courses are expected to behave professionally by adhering to these standards of conduct:

* Never transmit or promote content known to be illegal.
* Respect other people's privacy as well as your own.
* Forgive other people’s mistakes.
* Never use harassing, threatening, embarrassing, or abusive language or actions.
* ***During face-to-face classes all electronic devices are to be turned off or silenced unless requested otherwise by the instructor.***

**Meeting Deadlines:**

* Online assignments are due by 11:55 pm, Central Time, on the day specified unless otherwise stated. Plan ahead for the unexpected! You are accountable for staying on schedule should technological or other problems arise. You should immediately contact the instructor if an emergency may affect your ability to meet course deadlines.
* This course gives you the flexibility to do your coursework around your schedule, as long as you meet deadlines set by your instructor. Do not let this flexibility be your downfall. Set aside time in your schedule to participate and to complete your assignments. You will have frequent deadlines to keep you on track. Do not fall behind. Playing catch-up causes stress, and stress reduces learning.
* Many students juggle school, work, family, and other life responsibilities all at the same time. If a serious life issue prevents you from staying current in your coursework, contact your instructor as soon as possible to explain your circumstances. Do not let school or life responsibilities overwhelm you. The faculty and staff at Auburn are aware that students face challenges, and we are committed to your success. Often, we may be able to help you see a way to deal with your circumstances and still complete your courses. We have a lot of experience. Give us the chance to help you.

**Submitting Work:** Make sure you submit coursework according to the directions provided in the course. Here are general guidelines for assignment submission:

* Post discussions threads and replies to the appropriate forum in the Discussions area of the Canvas course site, if assigned throughout the course.
* Submit written assignments and other project deliverables using current Microsoft Office software (.pdf, .rtf, .doc, .docx, .ppt, .pptx, etc.). ***All written assignments are to be typed, double-spaced following APA7th Edition format.***
* Complete the final exam project.
* Do not email coursework unless you have received prior approval from your instructor.
* ***No late assignments will be accepted without prior approval of the instructor.***

**Course Navigation:** On the Canvas course learning management system you will find important information. The home page will include key information including:

* Announcements: Includes updates and reminders for the course.

The Canvas system will also have modules with general course information and documents pertaining to each weekly session. Module information will include

* Syllabus, Program Documents: Syllabus explains the course objectives, grading criteria, online student responsibilities, and final exam information for proctoring.
* Weekly Course Presentations: Provides PowerPoint documents and class session information and materials.
* Assignments: Assignment information to prepare students for class projects and coursework.

Key additional Canvas tools include:

* Discussions: Involves students in responding to questions and replying to classmates.
* Grades: Displays instructor feedback and grades.

**Assessment Strategies:** Group projects and presentations; written materials; critical analyses; and application.

**Evaluation/Grading Policy:** Letter grades will be determined at the conclusion of the course. Grades will be a composite of the participant's work in the course, including:

1. Attendance and Participation 10 points

2. Reflection Essays (5) 5 points each 25 points

3. Literature Review: Higher Ed. Finance Policy 30 points

4. Budget Case Study 35 points

 **Total Points Possible 100 points**

Participation points are at the prerogative of the instructor and will be partially based on participation in Web-based activities as well as on-site class participation.

Note: Because grades are weighted by category, points for activities in different categories will affect the weighted (final) course grade by different amounts.

You are treated as a professional in this course. Accordingly, the grading is strict, but fair. Reading the directions and grading criteria provided for each assignment is the key to understanding how you will be graded. Following those directions is the key to doing well.

**Grading Scale:**

90 to 100 points (90%-100%) **A**

The student has demonstrated exemplary performance in meeting the course objectives.

80 to 89 points (80%-89%) **B**

The student has demonstrated adequate performance in meeting the course objectives.

70 to 79 points (70%-79%) **C**

The student has minimally met the objectives established for the course.

60 to 69 (60%-69%)  **D**

The student has barely met the objectives established for the course.

59 points or less (Less than 60%)  **F**

The student has failed to meet the objectives established for the course.

**Receiving Grades & Instructor Feedback:** Assignment grades and feedback are provided before an assignment of the same type is due. Unless otherwise stated, grades and feedback will be available via the Grades area of the Learning Management System course site.

**Communicating with Your Instructor(s):** You have numerous ways of communicating with your instructor(s): phone, email, and live consultations by appointment.

* If you have a personal concern (such as a question about a grade), send an email to your instructor, inside the Canvas course site or through your Auburn email account.

We are here to help you, so please ask questions and seek clarification as early and as often as needed. Delay will only hinder your learning.

**Assignments**

***Papers*:** All papers must be typed, doubled spaced following APA 7th edition format. Failure to adhere to page limits and APA format will result in a lower grade. All sources must be properly cited using APA format. All assignments are due as indicated or assigned. Acceptance of late work is at the discretion of the instructor and will minimally result in a lower grade.

***Readings:* Due as Assigned**

All assigned readings should be completed prior to the class session for which they are assigned. Each student is responsible to the instructor and other students to be prepared and able to engage in large group discussions and small group activities. While there are lecture components to this course, there is also the expectation that group discussions will occur each class. Please be prepared by having completed assigned readings. Failure to have completed readings will result in a lowering of your participation grade from that class session.

***Reflection Essays (5):* Due January 31, February 14, February 28, March 14, March 28**

Throughout the semester you will write five reflection essays about the course and your initial ideas about working in the student affairs profession. Reflections are due where noted on the syllabus. They are to be one to two pages, with 12-point Times New Roman font, 1” margins, and double-spaced formatting. Please put your name in the header. Reflections are to be submitted through Canvas. Writing prompts for each assignment will be posted on Canvas.

***Literature Review: Higher Education Finance Policy:* March 21**

*This assignment has been adapted from Dr. Robert C. Knoeppel’s EDL 9650: Higher Education Finance at Clemson University, Fall 2016*.

Students will write a literature review on a state or federal financial policy regarding higher education. The literature review should follow APA 7th Edition, and will be between 17-20 pages long, including title page and references. Topic ideas may include LIFE scholarships, HOPE scholarships, other state scholarship policies, reciprocity, Pell Grants, etc.

***Budget Case Study*: Due April 25**

*This assignment has been adapted from Dr. Robert C. Knoeppel’s EDL 9650: Higher Education Finance at Clemson University, Fall 2016*.

In groups of 2 or 3, students will complete a budget case study, looking to create a balanced budget or bring in revenue for the department. In addition to showing the changes to the budget on an excel document, each group will present their case solutions in a 15-20 minute presentation, and each student will submit a 4-5 page values statement following APA 7th Edition.

## Tentative Course Schedule & Topics

(Subject to Change at Instructor’s Discretion)

1/17 **Martin Luther King Jr. Day- NO CLASS**

1/24 **Introductions and Introduction to Higher Education Finance**

1/31 **The (Rising) Cost of Higher Education**

Assignments:

* + - * Read Barr & McClellan Chapters 1&2
			* Additional Articles on Canvas
			* ***Reflection 1 Due***

2/7 \***Budgeting\* Complete Online Module\***

Class ONLINE: Check Canvas for Videos and more information

Assignments:

* + - * Read Barr & McClellan Chapter 3
			* Budgeting Exercise
			* Discussion Board

2/14  **Budgeting (Continued)**

Assignments:

* + - * Read Barr & McClellan Chapter 4
			* ***Reflection 2 Due***

2/21 **Auxiliary and Capital Budgets**

Assignments:

* + - * Read Barr & McClellan Chapter 5
			* Article on Canvas about Literature Review

2/28  **Issues with Budget Management and Solutions**

**\*Midpoint of Semester (3/3)**

Assignments:

* + - * Read Barr & McClellan Chapter 6
			* ***Reflection 3 Due***

3/7 **NO CLASS: SPRING BREAK**

3/14 **Budget Fluctuations**

Assignments:

* + - * Barr & McClellan Chapter 7
			* ***Reflection 4 Due***

3/21 **Financing Higher Education**

Assignments:

* + - * Readings on Canvas
			* ***Literature Review Due***

3/28 **Financial Aid**

Assignments:

* + - * Readings on Canvas
			* ***Reflection Paper 5 Due***

4/4  **Community Colleges/ HBCUs**

 Assignments:

* Readings on Canvas

4/11 **Budget Case Study Workshop – No Class**

4/18 **Summary of Higher Education Finance**

Assignments:

* Readings on Canvas

4/25 **Budget Case Study Presentations**

Assignments:

* ***Budget Case Study Presentations in Class***