

**Eastern Illinois University**  
**New/Revised Course Proposal Format**  
(Approved by CAA on 4/3/14 and CGS on 4/15/14, Effective Fall 2014)

Agenda Item #14-48  
Effective: Spring 2016

**Banner/Catalog Information (Coversheet)**

1. ☐ New Course or ☒ Revision of Existing Course
2. Course prefix and number: ☐ PLS 4893 \_\_\_\_\_
3. Short title: ☐ Budget in Gov't/Nonprofit Orgs \_\_\_\_\_
4. Long title: ☐ Budgeting in Government and Nonprofit Organizations \_\_\_\_\_
5. Hours per week: ☒ 3 Class ☐ 0 Lab ☐ 3 Credit
6. Terms: ☐ Fall ☒ Spring ☐ Summer ☐ On demand
7. Initial term: ☐ Fall ☒ Spring ☐ Summer Year: ☐ 2016 \_\_\_\_\_
8. Catalog course description: ☐ Processes, techniques and strategies of budgeting in government and nonprofit organizations. The course includes analysis of political and policy environments; revenues, from taxes to grants; spending priorities and decision-making; major types of budgets; capital budgeting; and financial management.

**9. Course attributes:**

General education component: \_\_\_\_\_ Not applicable \_\_\_\_\_

☐ Cultural diversity ☐ Honors ☐ Writing centered ☐ Writing intensive ☒ Writing active

**10. Instructional delivery**

**Type of Course:**

☒ Lecture ☐ Lab ☐ Lecture/lab combined ☐ Independent study/research  
☐ Internship ☐ Performance ☐ Practicum/clinical ☐ Other, specify: \_\_\_\_\_

**Mode(s) of Delivery:**

☒ Face to Face ☒ Online ☐ Study Abroad  
☐ Hybrid, specify approximate amount of on-line and face-to-face instruction \_\_\_\_\_

11. Course(s) to be deleted from the catalog once this course is approved. ☐ Not Applicable. \_

12. Equivalent course(s): ☐ No equivalent course \_\_\_\_\_

a. Are students allowed to take equivalent course(s) for credit? ☐ Yes ☐ No

13. Prerequisite(s): ☐ PLS 1153G or PLS 1193G or permission of the instructor. \_\_\_\_\_

a. Can prerequisite be taken concurrently? ☐ Yes ☒ No

b. Minimum grade required for the prerequisite course(s)? ☐

c. Use Banner coding to enforce prerequisite course(s)? ☒ Yes ☐ No

d. Who may waive prerequisite(s)?

☐ No one ☐ Chair ☒ Instructor ☐ Advisor ☐ Other (specify)

14. Co-requisite(s): ☐ None \_\_\_\_\_

15. Enrollment restrictions

a. Degrees, colleges, majors, levels, classes which may take the course: ☐ Junior status or above;  
No major limitations \_\_\_\_\_

b. Degrees, colleges, majors, levels, classes which may not take the course: ☐ Freshman and  
Sophomore status. \_\_\_\_\_

16. Repeat status: ☒ May not be repeated ☐ May be repeated once with credit

17. Enter the limit, if any, on hours which may be applied to a major or minor: Not applicable \_\_\_\_\_

18. Grading methods: ☒ Standard ☐ CR/NC ☐ Audit ☐ ABC/NC

19. Special grading provisions:

☐ Grade for course will not count in a student's grade point average.

☐ Grade for course will not count in hours toward graduation.

☐ Grade for course will be removed from GPA if student already has credit for or is registered in:  
\_\_\_\_\_

☐ Credit hours for course will be removed from student's hours toward graduation if student  
already has credit for or is registered in: \_\_\_\_\_

20. Additional costs to students:

Supplemental Materials or Software ☐ Not Applicable \_\_\_\_\_

Course Fee ☒ No ☐ Yes, Explain if yes \_\_\_\_\_

21. Community college transfer:

☐ A community college course may be judged equivalent.

☒ A community college may not be judged equivalent.

Note: Upper division credit (3000+) will not be granted for a community college course, even if the  
content is judged to be equivalent.

## **Rationale, Justifications, and Assurances (Part I)**

1. ☒ Course is required for the major(s) of ☐ Political Science, Option Civic and Nonprofit Leadership\_\_\_\_\_

☐ Course is required for the minor(s) of ☐ Minor in Civic and Nonprofit Leadership\_\_\_\_\_

☐ Course is required for the certificate program(s) of \_\_\_\_\_

☒ Course is used as an elective (Including for the American Politics, Public Policy & Public Administration Field Requirement areas in the B.A. in Political Science and B.A. in Political Science with International Studies Option Degrees)

2. **Rationale for proposal** : This course is a revision of the existing PLS 4893 course, incorporating a nonprofit focus, and allowing for on-line delivery. By including nonprofit budgeting, we will help our students gain important research and skills. Many of our majors and graduate students work in the nonprofit sector. Additionally, this will be an important course for our new major and minor focusing on civic and nonprofit leadership. The possibility of online delivery provides added scheduling flexibility, especially for our graduate students.

3. **Justifications for (answer N/A if not applicable)**

Similarity to other courses: The course is a revision of the present version of PLS 4893 (Government Budgeting and Politics). The revised course is not similar to other courses on campus. EIU presently offers ACC 3750 (Governmental and Nonprofit Accounting), a specialized course on advanced undergraduate accounting methods and techniques. PLS 4893 will have financial management as just one element of the course, as part of its general treatment of budgeting methods and techniques involved in funding government and nonprofit organizations. Any overlap, however, will be very limited, particularly since PLS 4893 assumes no prior accounting background in its students, and includes only limited subject matter on accounting-related processes.

Prerequisites: It is essential that students have basic knowledge of the U.S. political system, particularly in subjects such as federalism, governmental institutions and public policymaking processes. PLS 1153G/PLS 1193G (American Government and the Constitution) thus is established as the course's prerequisite. The instructor, however, may waive this prerequisite if satisfied that the student otherwise has an adequate foundation for succeeding in the course.

Co-requisites: None.

Enrollment restrictions: As a 4000-level course, university policy requires junior or above status. Also, junior or above status for undergraduates also is essential since the course also is open to graduate student enrollment.

Writing active, intensive, centered: The course will involve a variety of writing projects, ranging from research/analysis papers on through examinations with a strong essay component and applied budgeting projects that require writing. And thus the course is to be designated as Writing Active.

**4. General education assurances (answer N/A if not applicable)**

This section is not applicable; not a General Education course.

**5. Online/Hybrid delivery justification & assurances (answer N/A if not applicable)**

Justification: The online version of this course will allow added scheduling flexibility, especially for graduate students. The course may also be offered in the summer online.

Instruction: The technology will be used to support student achievement by allowing them to interact with one another and the instructor at times convenient for them. The technology will be used to assess student achievement by being the vehicle through which all student work is conducted. Online sections of the course will be taught by individuals successfully completing the OCDI training or meeting the other requirements of the technology-delivered course policy.

Integrity: The integrity of student work will be assured through extensive research and analysis requirements that involve substantial written work submitted by the students. Given that students often have signature writing styles or voices, having someone else submit a single assignment will be evident to the instructor, particularly in view of the wide range of assignments in the course and incorporation of methods for regular interaction by the professor with students. It is unlikely that a substitute would sit in and take the entire course for another (or at least as unlikely as having a surrogate sit in on a regular course). Finally, all assignments are checked through on-line mechanisms for plagiarism.

Interaction: Instructor-student and student-student interaction will be promoted through Email, web-based discussion modules, and feedback on individual assignments.

**Model Syllabus (Part II)**

Please include the following information:

**1. Course number and title:**

PLS 4893, Budgeting in Government and Nonprofit Organizations

**2. Catalog description:**

Processes, techniques and strategies of budgeting in government and nonprofit organizations. The course includes analysis of political and policy environments; revenues, from taxes to grants; spending priorities and decision-making; major types of budgets; capital budgeting; and financial management.

### 3. Learning objectives.

- a. Students will demonstrate knowledge of important features of political and policy environments that have an impact on budgeting in government and nonprofit organizations. (CT-2, WR-2, RC-3/Graduate goal 1)
- b. Students will identify and assess similarities/differences in budgeting by public and nonprofit sector organizations. (CT-3, CT-4, WR-2, RC-3/Graduate goals 1-3)
- c. Students will identify, explain and assess major types of budgeting (e.g., operating and capital budgets; line-item, program and performance budgets, etc.). (CT-2, CT-3, WR-2/Graduate goals 1-3)
- d. Students will describe, explain and evaluate major sources of revenues employed by government and nonprofit organizations in funding programs and delivering services. (CT-2, CT-3, WR-2/Graduate goals 1-3)
- e. Students will describe and assess major processes and strategies focused on promoting effective, efficient and accountable management of financial resources in public and nonprofit organizations. (CT-2, CT-3, WR-2/Graduate goals 1-3)
- f. Students will demonstrate skills in interpreting and evaluating actual public and nonprofit sector budgets. (QR-3, CT-2, CT-3, WR-2/Graduate goals 1-3)
- g. Students will identify and utilize important sources of information and data in research on revenues and spending in public and nonprofit sector organizations. (QR-3, CT-2, CT-3, WR-2/Graduate goals 1-3)
- h. Students will effectively communicate the results of their research and analysis. (WR-2, WR-6, WR-7, SL-2, CT-6/Graduate goals 1-4)

### 4. Course materials.

- Textbook Rental Assigned Books:
  - *Budget Tools: Financial Methods in the Public Sector*, Second Edition. 2014. Greg G. Chen, Lynne A. Weikart, and Daniel W. Williams (CQ Press).
  - *Budgeting and Financial Management for Nonprofit Organizations: Using Money to Drive Mission Success*. 2013. Lynne A. Weikart, Greg G. Chen, and Ed Sermier (CQ Press)
- Journal articles from sources such as *Public Administration Review*, *American Review of Public Administration*, *Public Budgeting and Finance*, *Policy Studies Journal*, *Review of Policy Research*, and *Social Service Review*.

### 5. Weekly outline of content.

- Week 1--Key Features of the Political and Policy Environments of Modern Budgeting
- Week 2--Comparing Central Properties of Public and Nonprofit Organizations relative to Budgeting
- Week 3--Major Types of Revenues: Taxes (Income, Sales, Excise and Property Taxes)
- Week 4--Major Types of Revenues: User Charges/Fees, Enterprise Funds and Privatization
- Week 5--Major Types of Revenues: Grants and Grantsmanship

- Week 6--Methods and Techniques in Projecting Revenues and Evaluating Revenue Needs
- Week 7--Major Formats for Organizing and Presenting Budget Information: Line-item, Program, Performance Budgets and Beyond
- Week 8--Major Formats for Organizing and Presenting Budget Information, Continued
- Week 9--Strategies Used by Public and Nonprofit Organizations in Key Stages of the Budgeting Process
- Week 10--Capital Budgeting Processes in Public and Nonprofit Organizations
- Week 11--Financial Management Processes: Executing Budgets
- Week 12--Financial Management Processes: Accountability and Oversight/Monitoring Bodies
- Week 13--Emerging Revenue and Spending Issues Facing Public and Nonprofit Managers and Program Directors
- Week 14--Student Presentations (online students will view and respond to presentations asynchronously)
- Week 15--Student Presentations
- Week 16--Finals Exam

6. Assignments and evaluation, including weights for final course grade.

The major graded assignments for the course are:

- Mid-term and Final Examinations
- Budget Analysis Projects (Three writing projects (3 pages each) in which students conduct research and analysis on applied budgeting assignments—e.g., comparing and contrasting revenue data from sources such as the U.S. Bureau of the Census, U.S. Office of Management and Budget, and the Congressional Budget Office; evaluating federal, state, local or nonprofit organization budget documents; assessing policy recommendations by advocacy oriented groups/associations such as the Center for Budget and Policy Priorities, the Center for Tax and Budget Accountability, the Tax Foundation, etc.)
- Budgeting Research Paper (A research project that requires students to conduct research on an applied budgeting question or problem that at the same time is informed by relevant scholarly and professional literature. 8-9 pages of substantive discussion and analysis for undergraduate students; 11-12 pages for graduate students)
- Research Paper Presentation (formal presentation of research results during last two weeks of the semester)
  - Graduate Students: Graduate students are subject to higher performance standards in all facets of the course, particularly in the examinations, the budget analysis projects and the budgeting research paper. Reflective of this

differentiation, the research paper assignment requires 11-12 pages of substantive discussion/analysis, which is greater than the 8-9 pages required of undergraduate students.

The percentage weights for the assignments are:

- Mid-term Examination 15 percent
- Final Examination (comprehensive) 25 percent
- Budget Analysis Projects (10% each) 30 percent
- Budgeting Research Paper 25 percent
- Research Paper Presentation 5 percent

7. Grading scale. 90-100%=A; 80-89%=B; 70-79%=C; 60-69%=D, 0-59%=F

Course grades, including the final grade, to be based on the standard 90/80/70/60 percent grading scale as follows:

- Mid-term Examination 75 Points
- Final Examination 125
- Budget Analysis Projects 150 (50 points per paper)
- Budgeting Research Paper 125
- Research Paper Presentation 25
- Total 500 Points

8. Correlation of learning objectives to assignments and evaluation.

Learning Objectives	Mid-term Examination	Final Examination	Budget Analysis Projects	Budgeting Research Paper	Budgeting Research Paper Presentation
A	x	x	x	x	
B	x	x			
C	x	x	x	x	
D	x	x	x	x	
E		x	x	x	
F			x	x	
G			x	x	
H			x	x	x

Date approved by the department or school: November 5, 2014

Date approved by the college curriculum committee: December 12, 2014

Date approved by the Honors Council (*if this is an honors course*):

Date approved by CAA: February 12, 2015 CGS: