

**UNIVERSITY OF LA VERNE**

**Department of Management and Leadership**

**MGMT 360: Financial Management and Budgeting**

**ONLINE**

**CRN 2166/2588**

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**Term: Fall 2015**

**Instructor: Janat Yousof, Ph.D.**

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**Class Dates: Monday, August 31<sup>st</sup>, 2015 through Midnight Friday, November 6<sup>th</sup>, 2015**

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**Course Description**

This course is a core course for the Bachelor degree in Organizational Management. The course integrates management practices and processes of financial management, budgeting, accounting, and decision-making (University of La Verne's Catalog, 2015-2016). Financial management and budgeting are at the heart of modern administration. The management and allocation of money is central to organizational activities and a successful administrator must understand the realities of these activities. This course introduces the student to basic concepts, tools, concerns, issues, and vocabulary associated with financial management, budgeting, accounting, and decision-making.

**Expected Learning Outcomes**

It is expected that at the end of the course, students will have a heightened understanding of:

- a common body of knowledge, terms, philosophies, and tools utilized in the administration and management of financial resources;
- the context and dynamics of financial management and budgeting; that is, how fiscal management and budgeting decisions are made, who influences these decisions, how to evaluate decisions between alternatives, including their broad fiscal applications at different organizational contexts;
- the complex issues underlying the administration and management of financial resources;

- how to use cost-benefit analysis, discounting and the capital-market-line for informed decisions, and
- how to evaluate the use of ratio analysis to measure the financial soundness of an organization

Students are also expected to develop skills in:

- application of theory and concepts to practice and context;
- critical thinking and analysis; and
- facilitation.

### Changes

**Please note that modifications to this syllabus may be made at any time at the professor's discretion.**

### Course Text and Materials—Required

This course requires a variety of reading and viewing materials. Required materials are not limited to the course textbook. Throughout the course, additional readings, videos, etc. will be indicated by the instructor.

- Spiro, H. T. (1996). *Finance for the Nonfinancial Manager* (4<sup>th</sup> Ed.). New York: John Wiley & Sons, Inc.
- Any other materials assigned by the professor.

**NOTE:** The above textbook is on reserve at the Wilson Library, Main Campus. The book can be reviewed for two hours at a time, but it cannot leave the library.

### Computer Requirements

#### ACCESS

This is an online course and it requires you to have access to a computer. If you do not have access to a campus off campus, there are many computer labs on campus you can use to participate in the course. Most public libraries also have computers with internet access that you can use for free.

### Course Requirements

1. Read all assigned materials for each class session.

- Open the Folder for each week under Assignments and follow the directions for the week’s learning objectives.

**Assessment Criteria (Assignment Descriptions Follow)**

Discussion Forums	25%
Current Issue Paper	5%
Quizzes	20%
Mid-term Examination	15%
Final Examination	15%
Final Project (Individual)	20%

**Detailed Explanation of Assignments**

**Note:** Please note that students are solely responsible for making sure that Assignment/exams/postings/quizzes, etc. are submitted/posted correctly, and by the due dates. There will be no acknowledgment from the professor.

**For all Assignments/Exams, etc. you are allowed ONE attempt only.**

**Discussion Forum (DF)**

**25%**

The intent of the Discussion Forum is for the students to engage in the readings with one another. Every week during the term, you will be asked to enter the Discussion Board and participate in Discussion Forums with the rest of the class. Please note that this activity is interactive. Participation via postings needs to take place between Mondays through Sundays of the respective weeks of the assigned discussion forums. You will not receive any points if you do not participate during the assigned period. Here are the details:

- All postings must be made between Mondays to Sundays of the respective weeks.
- There must be a minimum of 2 postings for each student. One will be the response to the question raised in the DF and, 2) comments/critique of your classmates’ responses. **Because students are required to comment on their classmates’ responses, all responses to the question posed for the respective weeks must be submitted by Thursday of each week.** You have until Sunday to post your comments/critique.
- I will grade you on both participation and quality of your responses/comments/critique.
- One-liners will not be accepted, that is, it is not sufficient to write that you agree or disagree with someone’s argument or like their comments. Provide a rationale for your arguments, be thoughtful when responding, integrate the readings for support and allow me to “hear” your respective voice.

- Based on the above criteria, you will receive a range of points for each discussion forum. The maximum points that you can receive for each forum is 10 (Posting 1 maximum points is 7, and Post 2 is 3 points).
- When/where appropriate, I will comment on the responses or provide additional information.
- **Please refer to the “Rules of Netiquette” under Course Information provided for additional information on the ground rules for participation in an online course.**

### **Current Issue Paper—article summary & analysis**

**5%**

Each student is to complete one (1) current issues summary and analysis (2-3 pages) and this should be sent to the instructor by Monday of Week 6 via the **Digital Drop Box (DDB) located in the Content Area only. Please do not e-mail, mail or fax me your assignment.**

The article can be selected from the Los Angeles Times, Business Week, Wall Street Journal, Fortune, Harvard Business Review, Business Times, or similar business oriented publications. The event must have happened **within the last year** and be relevant to the material presented in the course. You must relate the article to at least one concept that we have discussed (Please support the integrated concept(s)).

**The 2-3 pages summary and analysis (double-spaced word-processed, in 12-point Times New Roman font, spell- and grammar checked) MUST include the following at the top of the first page of your paper:**

- Your name
- Title, author, journal name, publication date, and page number(s)
- (1) Brief summary of the article (2) relationship to financial management/budgeting concepts (3) your critical analysis of the article. **Please use these 3 areas as sub-headings for the paper.**

**Note: A sample of a Current Issue Paper is included under Assignments as a resource.**

### **Quizzes**

**20%**

There will be quizzes related to the readings assigned for the respective sessions. Students will have access to the quizzes on a weekly basis and they are to be completed on a timely basis as you complete your readings for the week. **The quizzes must be completed within the due dates and in Blackboard only (these are graded automatically). Do not e-mail or fax me your answers.** The quizzes are multiple and true/false choices. You may download a hard copy by going to Course and clicking on ASSIGNMENTS. Please complete the hard copy and then go to Blackboard to take the quiz. **You may only enter the quiz once.**

It is important that you complete the quizzes and save them. I will randomly select from these multiple and true/false choices for inclusion in your mid-term and final exams. There are, therefore, no surprises!

## Mid-term Examination

15%

There will be a mid-term examination in Week 6. This is an open book examination that includes both multiple and true/false choices and essay type responses to questions covering chapters of your text assigned from Week 1 to Week 5.

## Final Examination

15%

There will be a final examination in Week 10. This is an open book examination that includes multiple and true/false choices and essay type responses to questions covering chapters of your text assigned from Week 7 to Week 9.

**PLEASE NOTE:** While the hard copies of the quizzes, as well as the multiple choice and true/false questions for the mid-term and final exams are available to print out, when taking the quizzes and exams on Blackboard, please read the questions carefully---the order of the questions may not match the hard copies.

## Final Project (Individual assignment)

20%

**There are 2 parts to this assignment:**

1. Each student is required to submit one research-oriented paper from a list of topics attached. Individuals should discuss the topic selected in-depth (6-8 pages, double-spaced word-processed, in 12-point Times New Roman font, spell- and grammar checked) with research support that goes beyond Spiro (1996). A minimum of 5-sources need to be referenced. Only web-based source is not recommended. The paper is due by **Sunday of Week 9**. A **150-word (single-spaced) Abstract** must be attached to the paper (at the beginning of the paper) that outlines and highlights very briefly the topic and what is pertinent in the paper.
2. Submit a 1-2 page outline that briefly describes the topic, and the approach taken to discuss and analyze the topic. **Due on Monday of Week 5**.

## Grading Scale

A	94-100	Has unusually sharp insights into material; initiates thoughtful questions.
A-	90-93	Sees many sides of an issue. Articulates well; writes clearly and logically.
B+	87-89	Grasps subject matter at a level considered "good to very good."
B	84-86	Is an active listener and participant in class discussions. Speaks and writes well.
B-	80-83	Accomplishes more than the

		minimum requirements.
C+	77-79	Demonstrates a satisfactory comprehension of the subject matter.
C	74-76	Accomplishes the minimum requirements. Communicates orally and in writing at an acceptable level for college.
C-	70-73	Has a good understanding of all materials.
D+	67-69	Quality and quantity of work in and out of class are below average.
D	64-66	
F	< 64	Quality and quantity of work in and out of class are unacceptable.

**NOTE:** To determine what your grade is, review the weighted percentage in the Grade Center and refer to the grid above.

### **Late Submissions**

Only in the most extreme emergencies that are in compliance with university policies will students be allowed to miss an examination or delay the submission of an assignment. The instructor should be informed beforehand, and support documentation must be submitted to support any request for an exception. All final exams and final assignments must be submitted by the last day of class.

### **Submitting Assignments**

**Late submissions will not be accepted for grading.**

Weekly, there are assignments to complete. When asked to submit an assignment, please submit via the **Digital Drop Box (DDB) located in the Content Area only. Keep a back up copy of your assignment in case you need it.** The submission of your assignment is your responsibility, so, be sure you send it properly.

All assignments must be submitted on or before the due date listed in the Course Schedule. No late submissions will be accepted for grading. **All assignments, except for the exams (multiple-choice section and quizzes to be completed in Blackboard only), are to be submitted via the Digital Drop Box (DDB) located in the Content Area only. Please do not e-mail, mail, or fax your assignments.** These will not be accepted and you will not receive a grade for them.

## **Incompletes**

An Incomplete is not given automatically or lightly. Anyone requesting an incomplete will have to do so in writing and will be considered only if:

- At least 60 percent of course activity have been completed;
- The student is at least pulling a minimum B grade;
- When it is impossible for the student to complete the course because of illness, or other justifiable cause, and only with a formal petition from the student to the professor.
- No points will be given for missing participation in the Discussion Forums and quizzes.

## **Academic Honesty**

Each student is responsible for performing academic tasks in such a way that honesty is not in question. Unless an exception is specifically defined by the instructor, students are expected to maintain the following standards of integrity:

- All examinations, term papers, oral and written assignments, and recitations are to be the work of the student presenting the material.
- Any use of wording, ideas, or findings of other persons, writers, or researchers requires the explicit citation of the course; use of the exact wording requires a "quotation" format. (University of La Verne Catalog, 2015-16)

## **Additional Information on the Course Requirements**

### **Discussion Board**

Each week during the course, you will be required to click on the Discussion Board and enter a Discussion Forum. Familiarize yourself with this feature. Learn how to read a contribution from a classmate or me, and on how to add your own "thread."

When you are asked to respond to a question and a person's ideas, please do so in a constructive and substantive way. Please apply the theories, concepts and terms of the course so far to your critique of the ideas presented. Just agreeing or disagreeing is not enough, nor is telling your own story of an experience that relates to the topic. Please note that a critique and/or analysis should address both strengths and weaknesses. **Suggestion:** You might want to read the comment(s) first, then, review your material and click back into the Forum to make clear, instructive and constructive responses.

### **Mid-term & Final Examinations**

The exams must be completed in the time period specified. The multiple-choice and true/false questions must be completed **in Blackboard only**. **The essays are to be submitted in the Digital Drop Box (DDB) located in the Content Area**. Late submissions will not be accepted.

**How to Prepare:** Read each chapter carefully, learning the terms, concepts and theories. **All questions will be selected from your weekly quizzes and review questions.** Please prepare the essay type responses in advance for yourself. Please remember that essay-type questions require more than textbook responses. This is your opportunity to use your critical and analytical skills and I must be able to “hear” your “voice” in your responses.

### **FEEDBACK**

I will offer you feedback on your assignments and at any other time, when this is requested. The feedback consists of advice on preparing for the exams or folder assignments and how to "better" prepare and/or respond to what is required.

From experience, students usually lose points due to brevity. They answer the question, but not as completely as they could have because the responses are too short.



## COURSE SCHEDULE

**Note:** For the purposes of this course, each week begins on Monday and ends on Sunday, EXCEPT for Week 10 (ends at Midnight Friday, November 6, 2015).

<u>WEEK</u>	<u>TOPIC/ASSIGNMENT</u>
<b>Week 1</b> <b>8/31/15</b>	Introduction The Function of Finance  Readings: Spiro – Chapter 1  <b>Due: Discussion Forum 1:</b> “I have no intention of becoming a financial or budget manager. Why do I need to understand financial and budget management?” Please discuss and comment.  <b>Due: Quiz:</b> Chapter 1
<b>Week 2</b> <b>9/07/15</b>	The Tools of Financial Management and Budgeting: Economic concepts  Readings: Spiro – Chapters 21 & 2  <b>Due: Discussion Forum 2:</b> What is/are the value(s) of evaluating both the role of judgment and analysis in performing the financial management function? Analyze and discuss.  <b>Due: Quizzes:</b> Chapters 21 & 2
<b>Week 3</b> <b>9/14/15</b>	The Tools of Financial Management and Budgeting: Accounting conventions, tax environment, inventory & credit policies  Readings: Spiro – Chapters 3 - 5  <b>Due: Discussion Forum 3:</b> What are the rationales for taxes and why is it important for organizations to understand taxes?  <b>Due: Quizzes:</b> Chapters 3 - 5
<b>Week 4</b> <b>9/21/15</b>	The Tools of Financial Management and Budgeting: Financial planning & interest  Readings: Spiro – Chapters 6 & 11  <b>Due: Discussion Forum 4:</b> Interest is a fairly simple concept, yet most people simply ignore the fact that their credit cards interests of 18% - 21% are losing them a lot of money. Why do you think this is so? Analyze and discuss.

*The following question is optional and is worth an extra 10 points. Try it, it is fun! Drop the answer in the Digital Drop Box (DDB) located in the Content Area for submission of Assignments.*

A University is offered the choice of how to receive a valuable gift. The donation is either a gift of \$100,000 immediately or \$30,000 for each of the next 4 years beginning a year from now. Assume there is no inflation, and a discount rate of 5%. How would you advise the university? What if the discount rate was 10%?

**Due: Quizzes:** Chapters 6 & 11

**Due: 1–2 page Outline (brief description of Final Project due on Monday Week 4)**

**Week 5**  
**9/28/15**

The Role of the Controller:  
Performance and the management of cash flow  
Break-even analysis and capital budgeting

Readings: Spiro – Chapters 7 & 8  
Readings: Spiro – Chapters 9 & 12

**Due: Discussion Forum 5:** 1) What is a budget, and what are good budgeting practices? 2) Why is it important to monitor the cash flow of an organization? 3) What can happen if this activity is not well established?

**Due: Quizzes:** Chapters 7, 8, 9 & 12

**Week 6**  
**10/05/15**

**Mid-term Examination**

**Due: Last day for submission of Current Issues Assignment (Mon. Week 6)**

**Week 7**  
**10/12/15**

The Role of the Controller:  
Leasing and cash management

Readings: Spiro – Chapters 13 & 14

**Due: Discussion Forum 6:** What criteria should be considered to determine whether to lease or buy a required fixed asset? Discuss the upsides and downsides of each option.

**Due: Quizzes:** Chapters 13 & 14

**Week 8**  
**10/19/15**

Relationships between Lenders and Investors:  
Inventory, credit policies and banking

Readings: Spiro – Chapters 5 & 10

**Due: Discussion Forum 7:** Why is credit and credit management important for organizations? Discuss from the perspectives of both lender and borrower.

**Due: Quizzes:** Chapters 5 & 10

**Week 9**  
**10/26/15**

Relationships between Lenders and Investors:  
Leasing and capital acquisitions  
Valuations  
Household operations and finance

Readings: Spiro – Chapters 13 & 17

Readings: Spiro – Chapters 19 & 20

**Due: Discussion Forum 8:** Identify and discuss three popular diversification strategies.

**Due: Quizzes:** Chapters 13, 17, 19 & 20

**Due: Final Project is due by Sunday of Week 9 (No late projects will be accepted)**

**Week 10**  
**11/02/15**

**Final Examination is due by Midnight, Friday Week 10**

## TOPICS

1. Management of Risk
2. Budgeting Systems
3. Multi-Year Budgeting
4. Leasing versus Buying
5. Impacts of fiscal and monetary policies
6. Revenue Forecasting Methods
7. The role and interrelationship between long-term (strategic) financial plan and short term (operating) plan.
8. Political Tactics Used in Budgeting
9. Citizen Participation in Budgeting
10. The Role of the fiscal management/budget staff
11. Long-term investment decision-making
12. The role of the controller/treasurer on fiscal administration/management
13. Computerized Budgeting
14. Budget Administration/Execution Techniques
15. Cash flow management
16. Methods of Prioritizing Capital Projects
17. Capital Budgeting
18. Budget Planning

(Where applicable, you should explore the topic and/or concepts in connection with the area that you are interested/involvement in. For example: education, public health, welfare, private sector organization, etc. If you are interested in any other topic that is not on the list, please inform the instructor so that the topic may be included.)

## *Selected Bibliographic References*

### *Useful References (Books)*

Axelrod, Donald. Budgeting for Modern Government. 2nd ed. New York: St. Martin's Press, Inc., 1995.

This book looks at all facets of budgeting: budget formulation and implementation; capital budgeting, with an emphasis on financing the reconstruction of a decaying infrastructure; the proliferation of off-budget budgets that befuddle voters and politicians alike; two information systems that make budgeting possible; the linkages between the budget and economic policy against a backdrop of deficits and debt and the political appeal of balanced budgets; the revival of budgeting as a tool to "reinvent government" and cut expenditures; and the pervasive impact of the courts on budget decisions. This book also evaluates fifteen major reforms designed to improve government's capacity to budget. In so doing, it focuses on budget theories that have surfaced over the years, and identifies those that have met the test of time.

Cogan, John F., Timothy J. Muris and Allen Schick. The Budget Puzzle: Understanding Federal Spending. Stanford, CA: Stanford University Press, 1994.

Cogan, Muris and Schick present a series of essays about the federal budget---how and why it has grown so large, why most "deficit-reduction" measures are either shams or predestined to fail and why understanding budget issues is so difficult. The authors develop a new perspective, a microbudgeting approach, which requires examining in detail how the federal government makes its budget decisions. This technique of microbudgeting breaks the budget down into its basic elements, carefully reviews the assumptions underlying each program or account and critically examines the methods by which savings are computed.

Finkler, Steven A. Financial Management for Public, Health, and Not-For-Profit Organizations. New Jersey: Prentice Hall, 2001.

The author argues that his approach is unique as the majority of financial accounting books are oriented toward the for-profit corporate sector, with a heavy emphasis on manufacturing. Finkler, however, places a much greater emphasis on the service sector of society. In June 1999 the Governmental Accounting Standards Board issued Statement No. 34, which made sweeping changes to the financial reporting requirements of state and local governments. The author covers both the current and new reporting systems. Because this book is intended for managers who must obtain and use accounting information, the book reverses the normal learning process, providing the foundation of managerial accounting before the discussion of financial accounting. The process of developing a plan for the future, implementing the plan, controlling operations to keep the plan, reporting results, and analyzing results is logical and relevant.

Forsythe, Dall W. Memos to the Governor: An Introduction to State Budgeting. Baltimore, MD: Georgetown University Press, 1997.

The author argues that at all levels of government, the budget has become the battleground for policy making and politics. Provides insights into the process of state budgeting. The author is a former state budget director and the book includes a behind-the-scenes guide that explains the technical, economic, and political dynamics of budget-making in state capitols.

Krolak, Richard. California's Budget Dance: Issues & Process. 2nd ed. Sacramento, CA: California Journal Press, 1994.

This is a comprehensive overview of the process by which budgetary decisions are made and formalized in California, who the various players are and what their roles and perspectives are. The book provides

information necessary to grasp the basics of the budgetary process, the legal and political constraints within which it operates, an understanding of the players and their roles and a feeling for and a sense of importance of the public posturing which has become so much of the process known as the "budget dance."

Lee, Robert D., Jr. and Ronald W. Johnson. Public Budgeting Systems. 6th ed. Gaithersburg, MD: Aspen Publishers, Inc., 1998.

This is a general book on public budgeting. Its purpose is to survey the current state of budgetary art among all levels of government in the United States. The authors emphasize methods by which financial decisions are reached within a system and ways in which different types of information are used in budgetary decision making. They also evaluate the usage of program information because budget reforms for decades have sought to introduce greater program considerations into financial decisions.

Lynch, Thomas D. and Lawrence L. Martin, eds. Handbook of Comparative Public Budgeting and Financial Management. New York: Marcel Dekker, Inc., 1993.

This book breaks new ground by stressing both a comparative and empirical approach to public budgeting and financial management. Such topics of evaluation include cash management, budget behavior and capital budgeting. Focus includes such areas as international comparative subject, comparative national public budgeting and national comparative public financial management topics. It is hypothesized that by using comparative and empirical approaches, one can better understand financial phenomena while improving past and present theories.

Miller, Gerald J. Handbook of Debt Management. New York: Marcel Dekker, Inc., 1998.

This handbook provides a comprehensive analysis of securities offered for sale by municipalities, states and the federal government. Miller examines in detail various methods of debt management used in the United States.

Price, Charles M. and Charles G. Bell. California Government Today. 5th ed. San Francisco, CA: Wadsworth Publishing Company, 1995.

For decades, California has been known as a state at the forefront of political reform--embracing constant change and addressing the most contemporary issues before its legislature. As other states follow California's lead, the 1990s could be the decade when the Golden State is challenged as a model of reform. Bell and Price use a reform framework to examine the most recent issues and recurring themes in state politics. The book assesses and evaluates the major political reforms that have shaped and influenced California politics this century, including recent initiatives mandating finance reform, term limits, and insurance reform.

Quigley, John M. and Eugene Smolensky, eds. Modern Public Finance. Cambridge, MA: Harvard University Press, 1994.

This volume reviews the developments in public finance theory within the context of a new maximization paradigm--used to represent individual and collective choice. It also bears witness to the advances that have been made in the application of economic principles to important problems in the positive economics of taxation and public expenditure. The essays offered report new work that significantly advances one's understanding; they illustrate the power of modern public finance and draw specific attention to fertile areas for future research.

Rabin, Jack, ed. Handbook of Public Budgeting. New York: Marcel Dekker, Inc., 1992.

This book is organized around two major themes: the budget process and budgeting fundamentals. Each essay provides a bibliographical treatise that enables the reader to obtain an in-depth overview of each of the major subfields in this growing area of budget management.

Ross, Michael J. California: Its Government and Politics. 5th ed. San Francisco, CA: Wadsworth Publishing Company, 1996.

Updated for the 90s, Ross's text captures the vitality and vibrancy of California politics, emphasizing the power struggles, ideological debates, and fascinating personalities that currently mold the state. Offering concise and to-the-point coverage of all major topics, the book balances analysis of California institutions with discussions of political processes.

Reed, B.J. and John W. Swain. Public Finance Administration. 2nd ed. CA: Sage Publications, Inc., 1997.

This edition of Public Finance Administration provides a comprehensive focus on the management of public funds. It begins with a broad introduction to public finance administration, including its relationship to public budgeting, the practice of public sector accounting, and the economic concepts of money and value. Other areas covered include revenues and expenditures, including how they are administered and the importance of forecasting and cost analysis and such technical areas as managing cash flow, investment, debts, risk, purchasing, capital budgets, and the financial components of human resource management. The volume also includes a look at the evaluative side of public finance such as auditing, assessing financial conditions, and the emerging use of development finance. The authors provide relevant web sites on the Internet for more information on public finance administration.

Rubin, Irene S. The Politics of Public Budgeting: Getting and Spending, Borrowing and Balancing. 3rd ed. Chatham: Chatham House Publishers, Inc., 1996.

Rubin sees budgets as "not merely technical managerial documents" but rather "they are also intrinsically and irreducibly political." She stresses the distinctive features of public budgets that while similar to other types of budgets in that they present choices for expenditures and issues of balancing expenditures and revenues, there are differences. Distinctive characteristics of public budgets include an open environment, multiple actors, constraints, legal and otherwise and the issue of public accountability. Focuses on five "separate but linked" decision clusters to explain the politics of public budgeting including the revenue process (How much income will be available and from where?), budget process (How to make the choices?), expenditure process (Which programs will get what?), the balance cluster (How revenues and expenditure will be balanced?) and the implementation cluster (How the budget will be put into operation?).

Schick, Allen. The Federal Budget: Politics, Policy, Process. Washington, D.C.: The Brookings Institution, 1995.

This book explains how budgeting works at each stage of executive and legislative action, from preparation of the president's budget through the appropriation and expenditure of funds and assesses the effects of the procedures on budget politics and policies. The author shows why the budget is both controlled and out of control, and contends that many of the reforms proposed dealing with these problems will not accomplish their stated objectives.

Thomson, Fred and Mark T. Green. Handbook of Public Finance. New York: Marcel Dekker, Inc., 1998.

This reference/text combines public finance theory and public policy practices. Discusses applications of public finance, taxing, accounting, spending, etc., on numerous areas including public education, environmental regulation, energy policy, social welfare programs and local and state politics.

# APPENDICES

## Wilson Library Journals and Periodicals

### Sources

ProQuest (CD-ROM Database and On-line)	<b>P</b>
Wilson Library Holding	<b>W</b>
Not available at Wilson Library	<b>N/A</b>



## **Wilson Library Journals and Periodicals**

	<b><u>Source</u></b>	<b><u>Dates Available</u></b>
Accounting and Finance	P	88-Current
Administration Management	WP	69-88
Administration Science Quarterly	WP	56-Current
American Review of Public Administration	WP	87-Current
Asian Finance	P	87-91
Finance Development	WP	65-Current
Financial Accountability and Management	P	87-Current
Financial Analysts Journal	WP	86-Current
Financial Executive	P	87-Current
Financial Management	WP	82-Current
Financial Review	P	87-Current
Financial World	P	87-Current
Healthcare Financial Management	P	87-Current
Health Care Financing Review	WP	87-Current
Harvard Business Review	W	54-Current
Fortune	WP	30-Current
Forbes	WP	72-Current
Journal of Business Finance and Accounting	P	87-Current
Journal of Finance	WP	66-Current
Journal of Financial Research	P	87-Current
Journal of Management	WP	83-Current
Journal of Policy Analysis and Management	W	88-Current
National Productivity Review	P	87-Current
National Tax Journal	N/A	N/A
Policy Analysis	W	90-Current
Policy Studies Review	W	85-Current
Public Administration Quarterly	WP	72-Current
Public Administration Review	WP	72-Current
Public Choice	W	87-Current
Public Management	WP	84-Current
Public Productivity and Management Review	P	87-Current
Public Budgeting and Finance	W	92-Current
Public Finance Quarterly	WP	88-Current
Review of Public Personnel Administration	P	87-Current
State and Local Government Review	N/A	N/A

## **Indexes And Abstracts**

American Statistics Index

Book of the States

Budget in Brief, U.S.

Budget of the U.S. Government

Budget of the U.S. Government, Appendix

Budget of the U.S. Government, Special Analysis

Budget Revisions (by fiscal year)

Catalog and Quick Index to Taxpayer Information Publications

Government Reports Announcements and Index

Facts and Figures on Government Finance

Municipal Yearbook

Psychological Abstracts

Public Administration Information Service (PAIS)

SAGE Public Administration Abstracts

Social Sciences Index

Social Sciences Citation Index

Statistical Master file

Terms Used in the Budgetary Process

## ***Internet/World Wide Web Resources***

California Department of Finance

<http://www.dof.ca.gov>

A valuable resource. Contains the state budget summary that requires “Adobe Acrobat Reader” software. You may download this software from this resource for free and then download any other PDF files. Also contains numerous other financial, statistical, and economic reports.

California Legislative Analyst’s Office

<http://www.ao.ca.gov>

Another valuable and nonpartisan resource. Contains numerous reports analyzing legislation and the budget.

Federal Budget

<http://www.fas.org/man/docs/fy99/analytical/index.html>

Provides analytical perspectives of the Budget of the US Government for Fiscal Year 1999.

Finance Net

<http://www.financenet.gov>

(For info: [info@financenet.gov](mailto:info@financenet.gov))

This internet initiative links people in all Federal agencies; state, local and international communities; professional financial management organizations and private sector support organizations. It provides a synergistic medium for sharing ideas, information, successes, news, lessons learned, best practices and experiences.

Congressional Budget Office

<http://www.cbo.gov>

This is the CBO’s web page that provides objective, timely, nonpartisan analyses needed for economic and budget decisions to Congress.

Economic Report of the President

<http://www.access.gpo.gov/eop/>

Provides the Economic report of the President. You can download the entire report in the PDF format (1995-forward) as well as access the statistical tables.

International City/County Management Association (ICMA)

<http://www.icma.org>

The ICMA is the professional and educational organization representing appointed managers and administrators in local governments throughout the World. Focuses on local government issues, including fiscal administration.

Association for Budgeting and Financial Management (ABFM)

<http://www.pubaadm.fsu.edu/abfm/>

ABFM is a section under the American Society for Public Administration (ASPA). It promotes wider recognition of the importance of budgeting and financial management in public policy and management decisions.

### Comparative Budgeting and Financial Management

<http://www.oecd.org/puma/mgmtres/budget/>

The Public Management Service (PUMA) reports, analyzes and assesses information on public management developments in OECD Member Countries.

### GOVMANAG

[listserv@list.nih.gov](mailto:listserv@list.nih.gov)

GOVMANAG is intended for government managers at all levels, as a place to discuss ideas, problems and solutions. The focus will be on managerial excellence, leadership and career development; with an emphasis on real-world experience and practical ideas. Government managers will be able to ask advice, compare notes, forward news and generally communicate with others in similar positions.

### MuniNet

[listproc@financenet.gov](mailto:listproc@financenet.gov)

A part of FinanceNet, this is a forum by which discussions range from sharing successes, new ideas, best practices and other issues relating to financial management of municipalities, towns and counties within larger geopolitical jurisdictions.

### Reinventing America

<http://www.npr.gov/>

Vice President Gore's National Partnership for Reinventing Government and includes information on the budget and its process.

### StateSearch

<http://www.state.ky.us/nasire/NASIREhome.html>

This is the only Web service that serves as a directory for state government information on the Web. What makes StateSearch unique is that StateSearch approaches state government information by 22 subject areas as opposed to an index of state names. The categories include: health, human services and welfare; natural resources; employment services; governors' offices; tourism; and others.

*The following sources provide information about the budget "surplus" and suggestions on what to do with it from various quarters. You are encouraged to expand on this list of research and reference sources:*

### FY 1999 Budget Proposal

<http://www.access.gpo.gov/su/docs/budget99/maindown.html>

### The Economic & Budget Outlook for Fiscal Years 1999–2008

<http://www.cbo.gov/reports.html>

Washington Post's Special Report on the Budget

<http://www.washingtonpost.com/wp-srv/politics/special/budget/budget.htm>

Richard Gephardt's Address on "Taxes: The Time to Reform is at Hand."

<http://www.house.gov/democrats/speeches/taxreform.html>

Tax Cuts in 1998. Report by the Cato Institute

<http://www.cato.org/testimony/ct-sm020498.html>

Concord Coalition's position paper on Federal Budget Surpluses

[http://www.concordcoalition.org/federalbudget/surplus\\_paper\\_0997.html](http://www.concordcoalition.org/federalbudget/surplus_paper_0997.html)