JUS618 Budget and Finance for CJ Administrators
(3 credit hours)
Syllabus

Course Description
Sound financial practices are crucial to managing increasingly scarce funds in criminal justice organizations. Students in this course will examine finance and budgeting concepts, policies, and practices related to criminal justice organizations as well as the fiscal climate within which they operate. The purpose of this course is to introduce students to the intricacies of budgeting and related areas of fiscal administration, including line item budget format, financial forecasting, performance budgeting, budget development, budget implementation, internal controls, and cost analysis. Students will read, analyze and create budgets, financial statements, and reports.

Course Learning Outcomes (CLOs)
By the end of this course, the student will be able to do the following:
1. Apply concepts, processes, and principles related to finance and budgeting.
2. Examine the budgeting process.
3. Analyze ethical and political issues related to finance and budgeting.
4. Apply laws, regulations, and policies related to finance and budget administration in the public sector.
5. Explain the impact of globalization on finance and budgeting in criminal justice organizations.
6. Assess the fiscal climate for an organization.
7. Develop a budget proposal or fiscal plan for a public or private organization.

Course Topics
Budgeting in public service
Influences on public sector budgets and supporting allocations of resources
Identifying and justifying budget items
Funding sources
Creating a budget in Excel
Budget adjustments

Course Prerequisites/Corequisites
None

Required Textbook(s) and Resources
These are the materials you will need to purchase for the course:

Menifield, C. (2017). The basics of public budgeting and financial management. 3rd edition. University Press. ISBN: 9780761869757

Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements. Where applicable, Tiffin University has obtained permission to use copyrighted material.

Minimum Student Technology Requirements
In order to have a quality learning experience in your online courses, the University requires that your primary computer (the computer used to access course materials and on which you will be required to install course-specific software) meets or exceeds certain specifications. Click on the following link to view the specifications:

- PC Recommendations

Time Management
Time management is an important part of academic success. Please refer to the approximate (average) times noted below for readings and assignments to help plan your time accordingly.

Course Content
Please refer to individual activities for assessment guidelines.

WEEK 1			
Course Topics	Budgeting in public service • Public/private sector budgeting • Budget formats		
Read/Review			**Approx. Time**
Textbook, Lectures, and Other Resources	Textbook: Chapter 1 Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.		3.00 hrs.
Activity Type	**Course Learning Outcomes**	**Due**	**Approx. Time**
Introductory Discussion: Initial Post	CLO(s): n/a	Monday	0.50 hrs.
Discussion: Initial Post	CLO(s): 1, 3, 4	Wednesday	4.50 hrs.
All Discussions: Secondary Posts	CLO(s): as noted	Saturday	3.50 hrs.
Assignment: Paper	CLO(s): 1, 2, 4	Sunday	8.00 hrs.
Approximate Weekly Time on Task (includes resources and activities)			**19.50 hrs.**

WEEK 2			
Course Topics	Influences on public sector budgets and supporting allocations of resources • Influences on public sector budgets • Allocation of resources		
Read/Review			**Approx. Time**
Textbook, Lectures, and Other Resources	Textbook: Chapter 2 Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.		3.00 hrs.
Activity Type	**Course Learning Outcomes**	**Due**	**Approx.**

			Time
Discussion: Initial Post	CLO(s): 3, 4	Wednesday	3.50 hrs.
Discussion: Secondary Posts	CLO(s): as noted	Saturday	3.00 hrs.
Assignment: Paper	CLO(s): 1, 3, 4	Sunday	8.00 hrs.
Approximate Weekly Time on Task (includes resources and activities)			**17.50 hrs.**

WEEK 3			
Course Topics	Identifying and justifying budget items • Identifying needed and appropriate budget items • Justifying budget items		
Read/Review			**Approx. Time**
Textbook, Lectures, and Other Resources	Textbook: Chapter 3, 4 Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.		6.00 hrs.
Activity Type	**Course Learning Outcomes**	**Due**	**Approx. Time**
Discussion: Initial Post	CLO(s): 3, 5	Wednesday	2.50 hrs.
Discussion: Secondary Posts	CLO(s): as noted	Saturday	3.00 hrs.
Assignment: Document	CLO(s): 1, 6, 7	Sunday	10.00 hrs.
Approximate Weekly Time on Task (includes resources and activities)			**21.50 hrs.**

WEEK 4			
Course Topics	Funding sources • Identifying sources of funding • Matching funding sources with budget items		
Read/Review			**Approx. Time**
Textbook, Lectures, and Other Resources	Textbook: Chapter 5 Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.		3.00 hrs.
Activity Type	**Course Learning Outcomes**	**Due**	**Approx. Time**
Discussion: Initial Post	CLO(s): 1, 2, 3, 4	Wednesday	3.50 hrs.
Discussion: Secondary Posts	CLO(s): as noted	Saturday	3.00 hrs.
Assignment: Document	CLO(s): 1, 2, 3, 4, 6	Sunday	10.00 hrs.
Approximate Weekly Time on Task (includes resources and activities)			**19.50 hrs.**

WEEK 5			
Course Topics	Creating a budget in Excel • Budget forecasting • Creating a zero-based budget • Creating a budget using Excel		
Read/Review			**Approx. Time**
Textbook, Lectures, and Other Resources	Textbook: Chapter 6 Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.		3.00 hrs.
Activity Type	**Course Learning Outcomes**	**Due**	**Approx. Time**
Discussion: Initial Post	CLO(s): 1, 2, 3, 4	Wednesday	2.50 hrs.
Discussion: Secondary Posts	CLO(s): as noted	Saturday	3.00 hrs.
Assignment: Document	CLO(s): 1, 2, 6, 7	Sunday	12.00 hrs.

Approximate Weekly Time on Task (includes resources and activities)	20.50 hrs.

WEEK 6	

Course Topics	Budget Adjustments • Factors that affect budgets • Adjustments to budget proposals

Read/Review		**Approx. Time**
Textbook, Lectures, and Other Resources	Textbook: Chapter 7 Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.	3.00 hrs.

Activity Type	**Course Learning Outcomes**	**Due**	**Approx. Time**
Discussion: Initial Post	CLO(s): 2, 3, 4, 5	Wednesday	2.50 hrs.
Discussion: Secondary Posts	CLO(s): as noted	Saturday	3.00 hrs.
Assignment: Document	CLO(s): 6, 7	Sunday	8.00 hrs.
Approximate Weekly Time on Task (includes resources and activities)			**16.50 hrs.**

WEEK 7	

Course Topics	Communicating a final budget proposal • Effectively communicating a budget proposal • Creating a comprehensive budget proposal

Read/Review		**Approx. Time**
Textbook, Lectures, and Other Resources	Textbook: Chapter 8 Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.	3.00 hrs.

Activity Type	**Course Learning Outcomes**	**Due**	**Approx. Time**
Discussion: Initial Post	CLO(s): 1, 2, 3, 4, 5, 6	Wednesday	2.50 hrs.
Course Project: Document – Final Budget Proposal	CLO(s): 1, 2, 7	Thursday	12.00 hrs.
Discussion: Secondary Posts	CLO(s): as noted	Saturday	3.00 hrs.
Approximate Weekly Time on Task (includes resources and activities)			**20.50 hrs.**

Approximate Time on Task for Entire Course	135.50 hrs.

Grading Structure

Activity	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Total
Introductory Discussion	n/a							**0**
Discussion	20	20	20	20	20	20	20	**140**
Assignment	40	40	40	40	40	40		**240**
Course Project							80	**80**
Total	**60**	**60**	**60**	**60**	**60**	**60**	**100**	**460**

Activity Categories	Percentage of Total Points
Discussions	31%
Assignments	52%
Course Project	17%

Total	100%

Grading Scale	
Grade	Percentage
A	90-100%
B	80-89%
C	70-79%
F	<70%

Please see the Academic Bulletin for grade appeal information.

FERPA
The Family Educational Rights and Privacy Act (FERPA) protects student information. Other than directory information, such as name, address, phone number, etc., students must give consent for individuals to gain access to a student's educational record, including grades, transcripts, and behavior reports (unless the student is under the age of 18). Students also have the right to review their educational records. For a more detailed explanation, please see the Student Handbook.

Office for Student Accessibility Services
Please refer to your Moodle Home page for Office for Student Accessibility Services contact information to coordinate reasonable accommodations for students with documented disabilities.

Veterans
Please refer to your Moodle Home page for services for veterans, service members, and their families.

Moodle and Non-Moodle Technical Support
Blackboard Student Services will provide 24x7 Moodle helpdesk support for all Tiffin University students and faculty. Locate contact information for Blackboard Student Services (Moodle-related issues) and for Tiffin University ITS helpdesk (non-Moodle related issues) on your Moodle Home page.

This syllabus is subject to change at the discretion of the University.