Public and Nonprofit Financial Management
Professor Andrew Russo
PPPM 684

Welcome to the Course

On behalf of the School of Planning, Public Policy and Management, welcome to Spring Term. As your professor, my goal is to create a welcoming and collegial environment where we can all learn together. As an upper-level graduate course, I expect high quality work, commitment to participating, and a foundational understanding of the financial environment contemporary public and nonprofit organizations operate within.

Critical Components to Succeed Here

- Textbooks and Readings: All readings must be completed before class begins. I will call on students to discuss the readings during class.
  - Class attendance is not mandatory, but it is highly recommended. If you miss a session, please plan to make up the work or notes on your own. However, if you are going to be absent due to an illness, health struggles, bringing your dog to the vet, etc., simply email me with "I won't be in Financial Management today." <u>Nothing else needs to be said.</u>
- Class Timeliness: I acknowledge different cultural perceptions of timeliness. Please aim to arrive within the first 10 minutes of the class start time.
- Support: If you encounter difficulties in the course, don't hesitate to discuss them with me. I'm here to help ensure your success.
- Freedom to Step Out: Feel free to step out of the classroom if needed.
- Diverse Perspectives: Embrace the diversity of experiences among each person. Class participation is an excellent way to benefit from this diversity.
- Assignments must be completed fully and on time. <u>Late submissions are not accepted</u>, so please plan to ensure you meet deadlines. Extensions may be granted in exceptional circumstances if requested up to 24 hours before the due date."
- Openness to Learning: It's okay not to know everything. Knowing how to find answers and solve problems is vital in our field and contributes to your success and reputation.

- No Profit Seeking Enterprises: Though many lessons are applicable to the private firm, we will not discuss the private sector. I will not accept assignments that center on understanding profit-seeking firms, their financials, or any other aspect of their accounting practices.

What You Will Learn

- Develop knowledge of and skills required to navigate financial records.
- Understand the financial management theories underpinning contemporary practice.
- How to interpret scholarship researching financial strategies, as they relate to the public and nonprofit sectors.
- Understand financial misconduct.
- Navigate various spreadsheet tools such as MS Excel, Google Sheets, etc.
- How to collaborate in small groups.

Course Reading List

Be Prepared to Discuss By	Media	Content (All unless specified)
Monday April 1st	Textbook	Forward and Introduction
Wednesday April 3rd	Textbook	Chapter 1
	Video	The big myth of government deficits Links to an external site.
	Journal Article	Hansmann (1981)Links to an external site.
Monday April 8th	Textbook	Chapter 2
Wednesday April 10th	Public Document	Oregon Nonprofit Guide Links to an external site.
Monday April 15th	Textbook	Chapter 3
Wednesday April 17th	Textbook	Case Studies 3.1 & 3.2
Monday April 29th	Textbook	Chapter 4
Wednesday May 1st	Textbook	Case Study of Your Choice
Monday May 13th	Textbook	Chapter 5
Wednesday May 15th	Textbook	Case Study 5.3

| Monday May 27th | Textbook | Chapter 6 |
| Monday June 3rd | Video | [Taxing and Redistributing Links to an external site.](#) |

Course Expectations

- Students are required to complete *The Learning Contract* and may earn up to 100 points by completing the following *All Learning Contract Assignments (30 pts), four (4) out of ten (10) Course Assignment Weeks (40 pts), Review Feedback and Resubmit Changes (10 pts) and The Final (10 pts).*
- *There are no partial points, i.e. One assignment garners 4.5 pts out of 5. You either complete the assignment for full points or do not.*
- Within a Contract Grading system, individual assignments are not given grades. Let me repeat. You are not given grades. However, you will be awarded an incomplete if the assignment does not follow instructions or is not completed. Additionally, you have the option of receiving detailed feedback but must select that option to receive it with each assignment turned in.
- Assignments are broken down into clusters, allowing each of you to pick which assignments are appealing and help you advance your goals. You only need to pick one (1) assignment out of each week's options. Each complete assignment will earn you points that contribute to your final grade:

Total Points	Letter Grade	GPA Grade
60 or Below	F	0
> 60 but < 70	D	1
> 70 but < 80	C	2
> 80 but < 90	B	3
90 or Above	A	4

" + & - " Grades

- Having either a " + or - " associated with your grade is generally at the discretion of the instructor. If your work is turned in on time, complete, but is generally poor quality, you will receive a "-" associated with your grade. If your work is generally of high quality, you will receive a "+" associated with your grade. Your GPA will reflect this change.

"A+" Grades

- An A+ is an extraordinarily rare achievement, reserved those students that not only accomplish the criteria for an A, but submit work of the utmost quality. In short, a student goes above and beyond and demonstrates mastery of new or unfamiliar concepts introduced in this course. These are exceptionally rare and are awarded at the discretion of the professor.

Incomplete, Extension, and Late Assignment Policy

- Assignments must be completed in full and on time. Late submissions are not accepted, so please plan ahead to ensure you meet deadlines. Extensions may be granted in exceptional circumstances if requested up to 24 hours before the due date.

Documented Disabilities

- Students who have a documented disability and anticipate needing accommodation in this course should make arrangements with AEC as soon as possible. I cannot grant accommodations or adjust them. AEC must do that. You can speak with AEC at any point before or during the course if you want to assess and have accommodations recorded.

Academic Misconduct

- You are always expected to do your own work. Copying content from other students or other authors and submitting it as your own work is grounds for failing the class. The University Student Conduct Code (available at conduct.uoregon.edu) defines academic misconduct. Students are prohibited from committing or attempting to commit any act that constitutes academic misconduct. For example, students should not give or receive (or attempt to give or receive) unauthorized help on assignments or examinations without express permission from me. Students should properly acknowledge and document all sources of information (e.g. quotations, paraphrases, ideas). If there is any question about whether an act constitutes academic misconduct, it is your obligation to clarify the question with me before committing the act. Additional information about a common form of academic misconduct, plagiarism, is available at: www.libweb.uoregon.edu/guides/plagiarism/students.

Class Artificial Intelligence Use Policy

- In this graduate class, the use of Artificial Intelligence (AI) tools and technologies is not only permitted but actively encouraged to enhance your learning and research experiences. AI can be a valuable resource for your assignments, projects, and research endeavors within the scope of this course. However, to ensure transparency and maintain academic integrity, we must establish some guidelines for the responsible use of AI in this learning environment.
- **You are required to submit the prompts or input data you used when using AI-generated content**. Failure to do so is considered Academic Dishonesty. This step is crucial to maintaining transparency in your work. By providing the prompts, you allow me to assess your understanding of the assignment and the AI's role in completing it. It also ensures that your use of AI aligns with the course's learning objectives. When submitting prompts, please ensure they are clear, relevant to the task, and adequately document any modifications made during the AI

generation process. We value your creativity and innovation but also seek to evaluate your proficiency in setting up AI tools effectively.

- As the instructor, I am here to support your exploration of AI technologies. Though we will not discuss AI until the final week, I will provide guidance on the appropriate use of AI tools and technologies to help you maximize their benefits. I will also evaluate your AI-generated content based on the provided prompts and offer feedback on both the output and the quality of the prompts. These prompts, if AI is used, will be part of your assignment grade.
- Misuse of AI, including failure to submit prompts or using AI for academic misconduct, will have consequences in line with the university's policies on academic integrity. However, in cases of unintentional misuse or a lack of understanding, I am committed to providing education and guidance to help you use AI tools ethically and responsibly.

Inclusion & Duty to Report Sexual Assault

- The School of Architecture and Allied Arts, the administrative home of the PPPM department, is a community that values inclusion. We are committed to equal opportunities for all students to develop individually, professionally, and academically regardless of ethnicity, heritage, gender, sexual orientation, ability, socio-economic standing, cultural beliefs and traditions. We are dedicated to an environment that is inclusive and fosters awareness, understanding, and respect for diversity. If you feel excluded or threatened, please let me know. If you are reluctant to speak to someone in person, please know that the University Bias Response Team is also a resource that can assist you. Find more information at their website at http://bias.uoregon.edu/index.htmlor by phoning 541-346-2037.
- In addition, we are also committed to providing an environment free of all forms of prohibited discrimination and sexual harassment, including sexual assault, domestic and dating violence and gender based stalking. If this happens to you or a student you know, I will counsel you/and or the student to seek confidential assistance at the University Health Center and the University Counseling Center. I am required by the University to report this to the PPPM Department Head and the Office of Affirmative Action and Equal Opportunity so that the incident can be investigated and appropriate action taken.

Overall

- Respect and understand each other's shared humanity; our challenges; our backgrounds; our dreams; and our desire to lead rich and fulfilling lives.