

Eastern Oregon University
Course Syllabus

Number of Course: ACCT 506

Name of Course: Governmental Financial Management

Catalog Description: This course covers the theory and practice of state and local government finance in the United States. While the federal government plays a central role, the issues confronting states and local governments require special accounting focus. This course explores state and local financial analysis (including major areas of spending such as education, Medicaid, physical infrastructure, and employee retirement obligations), accounting for and reporting state and local revenue sources (including property, income, sales, and business taxes, and non-tax revenues including grants), and the analysis of spending state and local funds on such subjects as educational access and affordable housing.

Credit Hours: 3

Instructor: TBD

Time and place of the course: Online

Required Texts or Suggested Materials: TBD

Prerequisites: Admission to Graduate School and Admission to MAcc Program, or Consent of instructor

Learning Outcomes:

1. Explain and discuss financial management activities including cash management, investing, capital budgeting and governmental borrowing.
2. Apply financial management activities to real world scenarios.
3. Interpret grant documents and requirements.
4. Analyze allocations of major revenue sources for state and local governments.

Course Requirements:

(Assignment requirements will be added when assignments are determined.) Late work will generally not be accepted. Exceptions may be made on a case-by-case basis at the instructor's discretion.

Means of Assessment:

Assessments	Percent of Total Grade	Course Learning Outcomes	Program Learning Outcomes
Individual Assignments	TBD	CLO 1-4	PLO 1-3

Grading Policies:

A	94-100	B+	87-89	B-	80-83	C	74-76	D	60-69
A-	90-93	B	84-86	C+	77-79	C-	70-73	F	<60

Brief Outline of Course:

Week One	TBD
Week Two	TBD
Week Three	TBD
Week Four	TBD
Week Five	TBD
Week Six	TBD
Week Seven	TBD
Week Eight	TBD
Week Nine	TBD
Week Ten	TBD

Writing Center Statements:

For graduate courses

The Writing Center provides a place — physical or virtual — where every EOU writer can find an interested, responsive reader. Writing tutorials are free of charge for EOU students writing for any graduate course. Go to [EOU's eTutoring page](#) to submit a paper to a writing tutor. Click on [Graduate Students How To](#) for information about tagging your submission.

Academic Misconduct Policy:

Eastern Oregon University places a high value upon the integrity of its student scholars. Any student found responsible for an act of academic misconduct (including but not limited to cheating, unauthorized collaboration, fabrication, facilitation, plagiarism or tampering) may be subject to having his or her grade reduced in the course in question, being placed on probation or suspended from the University, or a combination of these.

Accommodations/Students with Disabilities policy:

Any student who feels he or she may need an accommodation for any type of disability, must contact the Disability Services Office in Loso Hall, Room 234. Phone: 541-962-3081.

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