

*Southeastern Louisiana University*

*Department of Educational Leadership & Technology*

EDL 823 FIDUCIARY MANAGEMENT OF EDUCATIONAL ORGANIZATIONS

## COURSE SYLLABUS

Course number: EDL 823

Course name: Fiduciary Management of Educational Organizations

### Course Description

Credit 3 hours - Study of the principles of taxation, local, state, and federal financing of education and equalization of educational opportunity. Special emphasis given to the complete budget making process at the district level and a detailed study of school business management at the local school level. Sound accounting procedures reviewed and the student given experience in actual budget making and in setting up a sound business management program for a local school. Additional topics will include an introduction purchasing, transportation, food service operations and other business related tasks & functions...

### College of Education and Human Development Conceptual Framework

The COEHD's Conceptual Framework provides direction for the development of effective professionals. It is a living document that continuously evolves as opportunities and challenges emerge. All aspects of this course are aligned with the Conceptual Framework, including the course objectives, field experiences and assessments. The four components of the Conceptual Framework are the institutional standards used for candidate assessment in undergraduate and graduate programs. They are Knowledge of Learner (KL), Strategies and Methods (SM), Content Knowledge (CK), and Professional Standards (PS). Diversity (DV) and Technology (TY). The following is the link to the conceptual framework on the COEHD website.

[http://www.selu.edu/acad\\_research/colleges/edu\\_hd/about/conceptual\\_framework/index.html](http://www.selu.edu/acad_research/colleges/edu_hd/about/conceptual_framework/index.html)

Course Objectives:

1. Become familiar with the literature encompassing theoretical issues and concepts related to educational finance and school business management. CK
2. Become aware of legislation, regulations, laws and procedures related to fiduciary operations of schools, CK
3. Critically examine sources of public revenue and their appropriateness in financing education. CK
4. Become familiar with the school level, educational organization level, state and federal levels public school finance programs, CK PS
5. Review recent research in school finance. CK
6. Gain an awareness of the politics of school finance reform. CK PS
7. Show reasonable skill in applying various tools available to the school business manager. SM PS
8. Identify and analyze general functions of educational business management, including administering a school budget, the accounting and auditing process, purchasing, transportation, food service, enrollment management and risk management/insurance. SM CK PS

#### Methodologies:

Teaching strategies will include discussions, lecture, demonstrations, group work, field experiences, and on-line instruction. Course content will be drawn from theory and research, from student experiences, and from discussions in and out of class sessions.

#### Evaluation Method:

Students will be evaluated through written examinations, practical examinations, projects, and class participation. Each instructor reserves the right to establish additional methods of assessment. Artifacts for the Portfolio may be required.

#### Texts, Readings & Instructional Resources

Required textbook: BRIMLEY, V. & GARFIELD, R. (2005). FINANCING EDUCATION IN A CLIMATE OF CHANGE, 9<sup>TH</sup>\*\*. BOSTON: ALLYN & BACON, INC. ISBN: 0-205-41914-3

#### Additional References:

Alexander, K. & Salmon, R.G. (1995). *Public School Finance*. Boston: Allyn & Bacon, Inc.

Chaikind, S. & Fowler, W. (2001). *Education Finance in the New Millennium*. Larchmont, N.Y.: Eye on Education.

Mintner Hoxby, C. (1996). Are efficiency and equity in school finance substitutes or complements? *The Journal of Economic Perspectives*, 10(4) 51.