



Course Information

Course Title: Public Economics: Raising and Spending the People's Money

Course Number: PLCY 303 **Term:** Spring 2022 **Credits:** 3

Section: 0301

Course Dates: January 24, 2022 – May 18, 2022

Meeting Times: Tu/Th 2:00-3:15pm

Instructor: Aichiro Suryo Prabowo

Pronouns: he / him / his

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Office Hours: by appointment (send email request)

Course Description

Funding for public programs is inseparable from the operation of those programs. Whether you are a public official immersed in public budgeting on a day-to-day basis, or you are responsible for formulating policy, you need to understand the relationship between public funds and program goals and objectives. As such, the content of this course should be regarded as required knowledge for all public administrators. This course will broadly survey three major topics: tax policy and revenue analysis, public budgeting, and public financial management.

Course Objectives

After successfully completing this course, you will be able to:

- Explain the main concepts and activities related to each stage of the budgeting cycle.
- Assess and compare the most important characteristics of different types of taxes.
- Explain the main considerations involved in debt and capital financing decisions.
- Read and evaluate government budgets and financial statements.
- Prepare budgetary calculations and other financial analyses using Microsoft Excel or similar spreadsheet packages.
- Understand the impact of laws and public policies on government finances and communicate the fiscal situation of organizations effectively.

Diversity Inclusion and Belonging in the School of Public Policy

It is my intent that students from all backgrounds and perspectives will be well-served by this course. The diversity the students bring to this class will be seen and treated as a resource, strength and benefit. Materials, discussions, and activities will respect all forms of diversity. All students, faculty and guests are expected to promote this aim through their words, actions, and suggestions.

Public policy topics can often be controversial, politically/emotionally charged, and perhaps uncomfortable. Students should be prepared to openly discuss the course material in a professional and respectful manner. At no time will personal attacks, insults or disrespectful actions be tolerated. If you feel anything of this nature is improperly overlooked, please bring the issue to me, an advisor, administrator or the School of Public Policy Equity Officer.

I invite you to share your name and your preferred pronouns (she/her, he/him, they/them, etc.). (Preferred pronouns do not necessarily indicate gender identity.) Visit trans.umd.edu to learn more.

Required Resources

There is no required textbook for this course. All course readings are available on [ELMS-Canvas](#). You will use Microsoft Word and Excel extensively to complete assignments. The complete Microsoft Office suite (including Word and Excel) is available to all enrolled University of Maryland students free of charge from [TERPware](#).

Campus Policies

It is our shared responsibility to know and abide by the University of Maryland's policies that relate to all courses, which include topics like:

- Academic integrity
- Student and instructor conduct
- Accessibility and accommodations
- Attendance and excused absences
- Grades and appeals
- Copyright and intellectual property

Please visit www.ugst.umd.edu/courserelatedpolicies.html for the Office of Undergraduate Studies' full list of campus-wide policies and follow up with me if you have questions.

Student Masking in Campus Classrooms

President Pines **provided clear expectations** to the University about the wearing of masks for unvaccinated students. Face coverings over the nose and mouth are required while you are indoors at all times. There are no exceptions. Students not wearing a mask will be given a warning and asked to wear one or will be asked to leave the classroom immediately. Students who have additional issues with the mask expectation after a first warning will be referred to the Office of Student Conduct for failure to comply with a directive of University officials.

Course-Specific Policies

Academic Integrity

For this course, some of your assignments will be collected via Turnitin on our course ELMS page. We have chosen to use this tool because it can help you improve your scholarly writing and help us verify the integrity of student work. For information about Turnitin, how it works, and the feedback reports you may have access to, visit [Turnitin Originality Checker for Students](#)

Communication with Instructor:

Email: If you need to reach out and communicate with me, please email me at the email addresses provided on the first page of this document. Please DO NOT email me with questions that are easily found in the syllabus or on ELMS (i.e. When is this assignment due? How much is it worth? etc.) but please DO reach out about personal, academic, and intellectual concerns/questions. While I will do my best to respond to emails within 24 hours (not including weekends), please allow up to 72 hours for responses.

ELMS: I will send IMPORTANT announcements via ELMS messaging. You must make sure that your email & announcement notifications (including changes in assignments and/or due dates) are enabled in ELMS so you do not miss any messages. You are responsible for checking your email and Canvas/ELMS announcements and inbox with regular frequency.

Communication with Peers:

With a diversity of perspectives and experience, we may find ourselves in disagreement and/or debate with one another. As such, it is important that we agree to conduct ourselves in a professional manner and that we work together to foster and preserve a classroom environment in which we can respectfully discuss and deliberate controversial questions.

I encourage you to confidently exercise your right to free speech—bearing in mind, of course, that you will be expected to craft and defend arguments that support your position. Keep in mind, that free speech has its limit, and this course is NOT the space for hate speech, harassment, and derogatory language. I will make every reasonable attempt to create an atmosphere in which each student feels comfortable voicing their argument without fear of being personally attacked, mocked, demeaned, or devalued.

Any behavior (including harassment, sexual harassment, and racially and/or culturally derogatory language) that threatens this atmosphere will not be tolerated. Please alert me immediately if you feel threatened, dismissed, or silenced at any point during our semester together and/or if your engagement in discussion has been in some way hindered by the learning environment.

Major Assignments

Individual Quizzes

- Instead of a textbook, you will read several scholarly and practitioner-oriented articles, book chapters, and other material germane to the topics discussed in this course. Prior to each course meeting, each student will complete an individual quiz composed of several multiple choice questions related to the session's assigned readings. The quizzes are automatically graded upon submission; students will receive a score and a report of which questions you answered correctly (or incorrectly).
- Quizzes will be posted to Canvas on a weekly basis and are **due immediately before each Tuesday's class session**. Canvas will automatically lock the quiz at the due date and time, preventing new submissions. **No late quizzes will be accepted. Failure to submit a quiz will result in a zero.**

Team Expert Presentations & Reports

- Each student will be assigned to a team of three or four students. Teams are expected to meet and work collaboratively. Each team will complete one team presentation and one brief report throughout the semester. The presentation should be between 12 and 15 minutes in length and the brief report should be two single-spaced pages long. The brief report and presentation will require students to link the class material with current 'real-world' topics.
- The list of topics is available in the [Course Outline](#) later in this document. **Each student must rank their preferences among the list of topics as part of their Individual Quiz Week 1.** The instructor will try to accommodate most teams with the topics preferred by most of its members.

- The presentation slides and the report must be submitted via ELMS-Canvas. Only one submission per team per assignment. Specific instructions and grading rubrics will be available on ELMS-Canvas. **The slides and the report are due the Sunday prior to the class session. Late assignments will be marked down by two letter grades (20%) and accepted no more than right before Tuesday's class session.** The team must be ready to present either on Tuesday or Thursday.

Individual Assignments

- There are seven individual assignments due over the course of the semester. Each requires application of analytical concepts discussed in class. Assignments may involve using Excel.
- You must submit completed assignments by uploading a Microsoft Word, Excel, or Adobe PDF document into the designated submission space on Canvas. Due dates for each assignment are reported in the course calendar of the syllabus, as well as on ELMS-Canvas. **Late assignments will be marked down by two letter grades (20%) and accepted no more than one week late.**

Class Participation

- Evidence shows that active learning techniques enhance your learning (as compared to very lengthy lectures). The objective of these activities is to develop practical skills and help you understand the most important topics. The in-class activities will be based on exercises and/or case studies which I will provide. The specifics of each activity will change from class to class. For example, some of the activities will be Excel-based, and some will involve impromptu presentations. In most cases this will involve working in groups.
- Each session you can get full, half, or zero grade for in-class activities. You don't need to do anything outstanding to get full grade. Students simply need to participate, make their best effort, and (in some cases) produce a short deliverable. A student will get half a grade for not following the activities, spending their time in other subjects, or if the required document or presentation denotes lack of effort. Grades of zero will only be given for cases of particularly poor performance which **includes being distracted by social media and messaging**. Each student will be notified of their grade within a week of each class session via Canvas.

Midterm and Final Exams

- There will be two exams, one after all taxation sessions (week 7) and one after the final class session. The midterm exam covers the material from the first seven weeks, while the final exam covers the material from the last seven week.
- Both exams will be closed book and administered in person. I will provide a questionnaire to facilitate your studying. I will provide details on the structure of the exams as we get closer to their scheduled dates. **Students must complete the exams individually. No late exams will be accepted. Failure to complete an exam will result in a zero.**

Grading Structure

Assignment	# Assigned	Category weight
Individual Quizzes	14	10%
Team Expert Presentation & Report	1	10%
Individual Assignments	7	30%
Class Participation	14	10%
Midterm and Final Exams	2	40%
Total		100%

Academic Integrity






The University's [Code of Academic Integrity](#) is designed to ensure that the principles of academic honesty and integrity are upheld. In accordance with this code, the School of Public Policy does not tolerate academic dishonesty. Please ensure that you fully understand this code and its implications because all acts of academic dishonesty will be dealt with in accordance with the provisions of this code. All students are expected to adhere to this Code. It is your responsibility to read it and know what it says, so you can start your professional life on the right path.

As future professionals, your commitment to high ethical standards and honesty begins with your time at the School of Public Policy. It is very important for you to be aware of the consequences of cheating, fabrication, facilitation, and plagiarism. Any submitted assignment determined to violate some aspect of the Code of Academic Integrity will receive a zero. We are also required to report any instances of academic misconduct to the Honor Council. Do not hesitate to contact me first before submitting an assignment when you are in doubt about what may constitute a violation of the Code.

It is important to note that course assistance websites, such as CourseHero, are not permitted sources, unless the instructor explicitly gives permission for you to use one of these sites. Material taken or copied from these sites can be deemed unauthorized material and a violation of academic integrity. These sites offer information that might not be accurate and that shortcut the learning process, particularly the critical thinking steps necessary for college-level assignments.

Additionally, it is understandable that students may use a variety of online or virtual forums for course-wide discussion (e.g., GroupME or WeChat). Collaboration in this way regarding concepts discussed in this course is permissible. However, collaboration on graded assignments is strictly prohibited unless otherwise stated. Examples of prohibited collaboration include: asking classmates for answers on quizzes or exams, asking for access codes to clicker polls, etc.

To help you avoid unintentional violations, ***the following table*** lists levels of collaboration that are acceptable for each type of assignment. If you ever feel pressured to comply with someone else's academic integrity violation, please reach out to me straight away. Also, ***if you are ever unclear*** about acceptable levels of collaboration, ***please ask!***

	 OPEN NOTES	 USE BOOK	 SEARCH ONLINE	 ASK FRIENDS	 WORK IN GROUPS
Individual Quizzes	✓	✓	✗	✗	✗
Team Expert Presentation & Report	✓	✓	✓	✗	✓
Individual Assignments	✓	✓	✓	✗	✗
Exams	✗	✗	✗	✗	✗

Grading & Late Policy

All assessment scores will be posted on the course ELMS-Canvas page. If you would like to review any of your grades (including the exams), or have questions about how something was scored, please email any of us to schedule a time to meet and discuss.

No late individual quiz will be accepted under any circumstances. Failure to submit an individual quiz will result in a zero for that quiz. Late submissions of individual assignments will be accepted up to one week late and will be marked down by 20 percent. I am available discuss any of your grades with you, and if there is a grading mistake I will immediately correct it. **Any formal grade disputes must be submitted via email and within one week of receiving the grade.**

Final Grade Cutoffs									
+	97.50%	+	86.50%	+	76.50%	+	66.50%	+	
A	93.50%	B	83.50%	C	73.50%	D	63.50%	F	<59.50%
-	89.50%	-	79.50%	-	69.50%	-	59.50%	-	

As a general policy, I do not change grades. The table above already provides larger brackets than usual. I round all course scores to two decimal places (as in the table above); thus, 93.495 is an A and a 93.494 is an A-. The University's official guidelines on grade definitions and grading standards are outlined at <https://faculty.umd.edu/teach/#gradedef>.

Final letter grades are assigned based on the percentage of total assessment points earned. To be fair to everyone, I must establish clear standards and apply them consistently, so please understand that being close to a cutoff is not the same as making the cut. It would be unethical to make exceptions for some and not others.

Course Outline

The calendar below shows course meeting dates, the topic of the meeting, and quiz and assignment due dates.

Week	Class Sessions	Topic	Deliverables (in addition to pre-session quiz)
1	Tuesday, 1/25 Thursday, 1/27	Course Overview	Assignment 1 handed out
2	Tuesday, 2/1 Thursday, 2/3	Key Fiscal Challenges: A Global Perspective	Assignment 1 due before Tuesday's class
3	Tuesday, 2/8 Thursday, 2/10	Key Fiscal Challenges: US Federal Perspective	Team presentation & report 1 material due Sunday before class. Topic: The rising federal debt in the US: debating whether and how to fix it?
4	Tuesday, 2/15 Thursday, 2/17	Tax Evaluation Criteria	Assignment 2 handed out Team presentation & report 2 material due Sunday before class. Topic: Effect of the Trump tax cuts on the progressivity of the income tax
5	Tuesday, 2/22 Thursday, 2/24	Taxes on Income and Property	Assignment 2 due before Tuesday's class Assignment 3 handed out Team presentation & report 3 material due Sunday before class. Topic: Tax cuts in the COVID-19 response
6	Tuesday, 3/1 Thursday, 3/3	Taxes on Goods and Services	Assignment 3 due before Tuesday's class Team presentation & report 4 material due Sunday before class. Topic: Collecting sales tax revenue from internet transactions
7	Tuesday, 3/8 Thursday, 3/10	Topics in Taxation—Lotteries, Marijuana Taxes, Sports Betting & Mid-term Exam	Mid-term Exam during the Thursday session

8	Tuesday, 3/15 Thursday, 3/17	Public Budgeting Cycle I: The Institutions and Actors	Assignment 4 handed out Team presentation & report 5 material due Sunday before class. Topic: Effects of COVID-19 on the Maryland state budget
Spring Break, no class			
9	Tuesday, 3/29 Thursday, 3/31	Public Budgeting Cycle II: Methods of Budget Preparation	Assignment 4 due before Tuesday's class Assignment 5 handed out Team presentation & report 6 material due Sunday before class. Topic: Political polarization and its effects on budget decision making
10	Tuesday, 4/5 Thursday, 4/7	The US Federal Budget Process and the Separation of Powers	Assignment 5 due before Tuesday's class Assignment 6 handed out Team presentation & report 7 material due Sunday before class. Topic: History and effect of government shutdowns
11	Tuesday, 4/12 Thursday, 4/14	Making Budgets Responsive	Assignment 6 due before Tuesday's class Team presentation & report 8 material due Sunday before class. Topic: Beyond the slogan of "defunding the police"
12	Tuesday, 4/19 Thursday, 4/21	Public Sector Accounting and Financial Reporting	Assignment 7 handed out
13	Tuesday, 4/26 Thursday, 4/28	Capital Budgeting and Public Debt	Team presentation & report 9 material due Sunday before class. Topic: The debate over the federal infrastructure bill

14	Tuesday, 5/3 Thursday, 5/5	Public Corruption	Assignment 7 due before Tuesday's class Team presentation & report 10 material due Sunday before class. Topic: Corruption building World Cup and Olympic stadiums
Final Exams will be between May 12th and May 18th. Exact date will be confirmed later in the semester.			

Note: This is a tentative schedule, and subject to change as necessary – monitor the course ELMS page for current deadlines. In the unlikely event of a prolonged university closing, or an extended absence from the university, adjustments to the course schedule, deadlines, and assignments will be made based on the duration of the closing and the specific dates missed.

Resources & Accommodations

Accessibility and Disability Services

The University of Maryland is committed to creating and maintaining a welcoming and inclusive educational, working, and living environment for people of all abilities. The University of Maryland is also committed to the principle that no qualified individual with a disability shall, on the basis of disability, be excluded from participation in or be denied the benefits of the services, programs, or activities of the University, or be subjected to discrimination. The [Accessibility & Disability Service \(ADS\)](#) provides reasonable accommodations to qualified individuals to provide equal access to services, programs and activities. ADS cannot assist retroactively, so it is generally best to request accommodations several weeks before the semester begins or as soon as a disability becomes known. Any student who needs accommodations should contact me as soon as possible so that I have sufficient time to make arrangements.

For assistance in obtaining an accommodation, contact Accessibility and Disability Service at 301-314-7682, or email them at adsfrontdesk@umd.edu. Information about [sharing your accommodations with instructors](#), [note taking assistance](#) and more is available from the [Counseling Center](#).

Student Resources and Services

Taking personal responsibility for your own learning means acknowledging when your performance does not match your goals and doing something about it. I hope you will come talk to me so that I can help you find the right approach to success in this course, and I encourage you to visit [UMD's Student Academic Support Services website](#) to learn more about the wide range of campus resources available to you.

In particular, everyone can use some help sharpen their communication skills (and improving their grade) by visiting [UMD's Writing Center](#) and schedule an appointment with the campus Writing Center.

You should also know there are a wide range of resources to support you with whatever you might need ([UMD's Student Resources and Services website](#) may help). If you feel it would be helpful to have someone to talk to, visit [UMD's Counseling Center](#) or [one of the many other mental health resources on campus](#).

Basic Needs Security

If you have difficulty affording groceries or accessing sufficient food to eat every day, or lack a safe and stable place to live, please visit [UMD's Division of Student Affairs website](#) for information about resources the campus offers you and let me know if I can help in any way.

Technology Policy

Please refrain from using cellphones and other electronic devices besides your computer during class sessions unless I have designated such use as part of a class exercise.

Course Evaluations

Please submit a course evaluation through CourseEvalUM in order to help faculty and administrators improve teaching and learning at Maryland. All information submitted to CourseEvalUM is confidential. Campus will notify you when CourseEvalUM is open for you to complete your evaluations for fall semester courses. Please go directly to the [Course Eval UM website](#) to complete your evaluations. By completing all of your evaluations each semester, you will have the privilege of accessing through Testudo, the evaluation reports for the thousands of courses for which 70% or more students submitted their evaluations.

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