

**University of Arkansas, College of Education  
Department of Educational Leadership, Counseling and Foundations**

**EDAD 6173: School Business Management**

Faculty Instructor: Dr. Carleton R. Holt, & Dr. Benny Gooden  
Office: Room 250, Graduate Education Building  
Office Hours: One hour before class or by appointment  
Phone: (479) 575-5112 (office)  
(479) 582-0895 (home)  
(479) 575-2492 (fax)  
E-Mail: [cholt@uark.edu](mailto:cholt@uark.edu) (office) & [bgooden@fssd.fssc.k12.ar.us](mailto:bgooden@fssd.fssc.k12.ar.us)  
[carlholt@sbcglobal.net](mailto:carlholt@sbcglobal.net) (home)

**Description**

The course is designed to expand and enhance understanding of financial and managerial accounting, reporting principles, and the language of School Business Management.

**Rationale**

The purposes of the course will be to assist practicing and aspiring administrators to develop practical skills in matters of fiscal philosophy, finance, budgeting, and control needed by the school budget administrator. While it will be necessary to discuss financial theory, a strong emphasis will be placed on practical matters of school financial management.

**Professional Association Standards**

**ELCC Standards**

(The up-to-date handout on these standards will be a part of the student course package of materials):

Standard 1.0: Candidates who complete the program are educational leaders who have the knowledge and ability to promote the success of all students by facilitating the development, articulation, implementation, and stewardship of a school or district **vision** of learning supported by the school community.

- 1.1 Develop a Vision
- 1.2 Articulate a Vision
- 1.3 Implement a Vision
- 1.4 Steward a Vision
- 1.5 Promote Community Involvement

Standard 2.0: Candidates who complete the program are educational leaders who promote a positive school culture, providing an **effective instructional program**, applying best practice to student learning, and designing comprehensive professional growth plans for staff.

- 2.1 Promote Positive School Culture
- 2.2 Provide Effective Instructional Program
- 2.3 Applying Best Practice to Student Learning
- 2.4 Design Comprehensive Professional Growth Plans

Standard 3.0: Candidates who complete the program are educational leaders who have the knowledge and ability to promote the success of all students by **managing the organization**, operations, and resources in a way that promotes a safe, efficient, and effective learning environment.

3.1 Manage the Organization

3.2 Manage Operations

3.3 Manage Resources

Standard 4.0: Candidates who complete the program are educational leaders who have the knowledge and ability to promote the success of all students by **collaborating with families and other community members**, responding to diverse community interests and needs, and mobilizing community resources.

4.1 Collaborate with Families and Other Community Members

4.2 Respond to Community Interests and Needs

4.3 Mobilize Community Resources

Standard 5.0: Candidates who complete the program are educational leaders who have the knowledge and ability to promote the success of all students by acting with integrity, fairly, and in an **ethical manner**.

5.1 Acts with Integrity

5.2 Acts Fairly

5.3 Act Ethically

Standard 6.0: Candidates who complete the program are educational leaders who have the knowledge and ability to promote the success of all students by **understanding, responding to, and influencing the larger political**, social, economic, legal, and cultural context.

6.1 Understand the Larger Context

6.2 Respond to the Larger Context

6.3 Influence the Larger Context

### **Program Goals and Objectives**

#### **1.3 Implement a Vision**

b. Candidates design research-based processes to effectively implement a district vision throughout an entire school district and community.

#### **3.1 Manage the Organization**

a. Candidates develop plans of action for focusing on effective organization and management of fiscal, human, and material resources, giving priority to student learning, safety, curriculum, and instruction.

c. Candidates demonstrate an ability to manage time effectively and deploy financial and human resources in ways that promote student achievement.

#### **3.2 Manage Operations**

a. Candidates demonstrate the ability to involve staff in conducting operations and setting priorities using appropriate and effective needs assessment, research-based data, and group process skills to build consensus, communicate, and resolve conflicts in order to align resources with the organizational vision.

#### **3.3 Manage Resources**

a. Candidates use problem-solving skills and knowledge of strategic, long-range, and operational planning (including applications of technology) in the effective, legal, and equitable use of fiscal, human, and material resource allocation and alignment that focuses on teaching and learning

c. Candidates apply and assess current technologies for school management, business procedures, and scheduling.

### **5.1 Acts with Integrity**

a. Candidates demonstrate a respect for the rights of others with regard to confidentiality and dignity and engage in honest interactions.

### **5.3 Act Ethically**

a. Candidates make and explain decisions based upon ethical and legal principles.

### **6.1 Understand the Larger Context**

b. Candidates demonstrate the ability to explain how the legal and political systems and institutional framework of schools have shaped a school and community, as well as the opportunities available to children and families in a particular school.

c. Candidates demonstrate the ability to analyze the complex causes of poverty and other disadvantages and their effects on families, communities, children, and learning

d. Candidates demonstrate an understanding of the policies, laws, and regulations enacted by local, state, and federal authorities that affect schools, especially those that might improve educational and social opportunities.

e. Candidates demonstrate the ability to describe the economic factors shaping a local community and the effects economic factors have on local schools

g. Candidates can describe community norms and values and how they relate to the role of the school in promoting social justice.

### **6.3 Influence the Larger Context**

c. Candidates advocate for policies and programs that promote equitable learning opportunities and success for all students, regardless of socioeconomic background, ethnicity, gender, disability, or other individual characteristics.

## **Course Goals**

1. Understand basic principles of financial and managerial accounting. (SP-1)
2. Understand the role of financial planning and budgeting. (SP-1, SP-6)
3. Develop a site-based budget that includes the school's vision and fiscal resources. (SP-2)
4. Identify, understand, and articulate the sources of public school revenue. (SP-2, SP-1)
5. Collect, interpret, and analyze school data. (SP-1, SP-2, SP-6)
6. Analyze and communicate computer simulation findings. (SP-2, SP-6)
7. Organize, record, describe, analyze and report financial data. (SP-2), SP-5)
8. Manage salary raises within the context of fiscal resources. (SP-2, SP-6)
9. Analyze monthly and annual financial data. (SP-5, SP-6)
10. Determine legal requirements for budget adoption. (SP-6)
11. Identify and analyze the major sources of revenue for a public school. (SP-2)
12. Identify and establish a time line for budget preparation. (SP-7)

## **Significant Activities**

Significant activities are projects, essays, interviews, test questions or other types of instructor-created activities that reinforce the new standards that each candidate will be tested on when taking the national test. The assignments give the

candidate a performance based activity to learn and use each standard. The professor will use the appropriate rubric listed at the end of the syllabus to grade each activity. One rubric per assignment will be used. Rubrics are found at the end of the syllabus.

**Activity #1** ELCC 2.2 / AR 3

The student will obtain the amount of funding their district will receive for the year and, using the district budget as a guide, allocate the instructional program monies among the schools in the district. For each allocation, a justification for the amount must be given.

**Activity #2** ELCC 3.1 / AR 2

The student will use research-based knowledge of learning, teaching, student development, organizational development, and data management to optimize learning for all students. To do this the student will describe effective organization of fiscal, human, and material resources, giving priority to student learning and safety and demonstrate an understanding of the district budget processes and fiduciary responsibilities. The student must also address effective time manage and the deployment of financial and human resources for the promotion of student achievement.

**Activity #3** ELCC 3.3 / AR 2

Test Essay Question: The student will develop a plan for the effective, legal, and equitable use of human and material resource allocation that focuses on teaching and learning for their district. In the plan the student will assess and use current technologies for management, business procedures, and scheduling.

**Activity #4** ELCC 4.3 / AR 4

Test Essay Question: The student will develop and present a plan recommending alignment of district resources and social service agencies with community needs.

**Activity #5** ELCC 5.1 / AR 2  
ELCC 5.2 / AR 2  
ELCC 5.3 / AR 2

The student will interview the school district school business manager. Part of the interview should be about ethical issues and the management of the fiscal affairs of the district. Examples of discussion areas are: reporting data to the state, allocation of funds within the system, disclosure of the fiscal condition of the district to the public, preparation of the budget and who is involved, and management of the funds. The student will examine the interview data, discuss the legal and ethical implications of the findings, and discuss how each area could present ethical dilemmas.

**Activity #6** ELCC 6.1 / AR 6

Test Essay Question: The student will describe a policy, law, or regulation enacted by local, state, or federal authorities that allow the district to excel compared to other school districts and describe one that increases the difficulty in achieving district goals. Be sure to clearly state why each one is beneficial or detrimental to the district. Point out any reason the policy, law, or regulation might be beneficial or detrimental to only to their school district or if they would have the same effect on another district.

### Text

Ray, J. R., Candoli, I. C., & Hack, W. G. (2005). *School business administration: A planning approach* (8<sup>th</sup> ed.). Boston, MA: Pearson Education, Inc. ISBN 0-205-41414-1

### Supplementary References

*Journal of Education Finance*  
*School Business Affairs* (ASBO - Association of School Business of Affairs International)

W. J. Fowler, Jr., Financial Accounting for Local and State School Systems, Handbook II (Washington, DC: NCES, U.S. Government Printing Office, 1990).

### Academic Honesty

The application of the University of Arkansas Academic Honesty Policy, as stated in the Student Handbook, will be adhered to in this course.

### Written Work

Written work should be graduate level quality, grammatically correct, with proper sentence structure and usage, punctuation and correct spelling. The instructor requires the use of the guide from the Publication Manual of the American Psychological Association (5<sup>th</sup> ed.). Washington, DC: American Psychological Association.

### Inclement Weather Policy

The general policy regarding inclement weather is that the University typically stays open regardless of bad weather. In the event dangerous road conditions exist where you live or the area you must travel, I urge you to exercise sound judgment in deciding to attend class. Please notify me by e-mail as soon as you can concerning your decision not to attend class due to dangerous road conditions.

### Class Procedures

Each class session will consist of large group instruction, individual work, and/or teamwork. The instructor and/or guest speakers will conduct the large group instruction. As you read the text, it is **strongly recommended that you pay particular attention to the activities** listed at the end of each chapter.

### Evaluation and Course Requirements

All assigned activities will carry a specific point value and are identified as follows:

#### **I. Portfolio (Due the last day of class)**

Each student will construct a portfolio of class activities that will consist of but not be limited to the following:

1. Position paper on your personal financial management philosophy, before and after the class. The paper should be no longer than two pages, typed, double-spaced. First page dated July 11, 2005. **8 points**
2. Significant Activity Problems (#s 1 and 2) **100 points**

3. Manuals: **Try to locate three out of the five manuals.** **50 points**
  - A. The accounting manual for your state
  - B. The accounting manual for your school district
  - C. The budget document for your school district
  - D. The audit for your school district
  - E. The consolidated annual financial report for your school district
4. Interview of the school business manager of your school district. **50 points**
5. Definitions
6. One page paper on each school visit: What did you learn?
7. Notes, Tests

**II. Three tests as follows:**

Test I	(Chapters 1-5)	July 20	<b>100 points</b>
Test II	(Chapters 6 - 10)	July 29	<b>100 points</b>
Test III	(Chapters 11 - 15)	August 9	<b>100 points</b>
<b><u>Total Points</u></b>			<b><u>550 points</u></b>

**Grading Scale**

A = 495 - 550 points                      B = 440 - 494 points                      C = 385 - 439 points

**Schedule                      EDAD 6173 - School Business Management – Summer 2005**

<b>Day 1</b> – July 11, 2005	Introduction, Student Information Forms, Discussion of Course Content, Format and Requirements with Dr. Holt
<b>Day 2</b> – July 12, 2005	<b>Chapter 1:</b> <i>School Business Administration: Context, Function, Practice, and Process, p. 1</i>
<b>Day 3</b> – July 13, 2005	<b>Chapter 2:</b> <i>A Legislative and Judicial Context for School Business Administration, p. 21</i>
<b>Day 4</b> – July 14, 2005	<b>Chapter 3:</b> <i>The Revenue and Fiscal Context, p. 37</i>
<b>Day 5</b> – July 15, 2005	<b>Chapter 4:</b> <i>A Management Concept, p. 53</i>
<b>Day 6</b> – July 18, 2005	<b>Visit the Fort Smith School District #1 – Dr. Gooden</b> <i>Significant Activity #1 – Due</i>
<b>Day 7</b> – July 19, 2005	<b>Chapter 5:</b> <i>An Information Systems Context, p. 89</i>
<b>Day 8</b> – July 20, 2005	<b>Test #1 over Chapters 1 – 5</b>
<b>Day 9</b> – July 21, 2005	<b>Chapter 6:</b> <i>Strategic Planning and Budgeting, p. 120</i>

<b>Day 10</b> – July 22, 2005	<b>Chapter 7:</b> <i>Accounting, Auditing, and Reporting</i> , p. 149
<b>Day 11</b> – July 25, 2005	<b>Chapter 8:</b> <i>Personnel and Payroll Administration</i> , p. 175
<b>Day 12</b> – July 26, 2005	<b>Visit the Fort Smith School District #2 – Dr. Gooden</b> <i>Significant Activity #2 – Due</i>
<b>Day 13</b> – July 27, 2005	<b>Chapter 9:</b> <i>Purchasing and Distribution</i> , p. 207
<b>Day 14</b> – July 28, 2005	<b>Chapter 10:</b> <i>Maintenance and Operation</i> , p. 233
<b>Day 15</b> – July 29, 2005	<b>Test #2 over Chapters 6 – 10</b> <i>Significant Activity #3 - Due</i>
<b>Day 16</b> – August 1, 2005	<b>Chapter 11:</b> <i>Capital Asset Planning and Management</i> , p. 269
<b>Day 17</b> – August 2, 2005	<b>Chapter 12:</b> <i>Cash Management</i> , p. 299
<b>Day 18</b> – August 3, 2005	<b>Visit the Fort Smith School District #3 – Dr. Gooden</b>
<b>Day 19</b> – August 4, 2005	<b>Chapter 13:</b> <i>Risk Management and Insurance</i> , p. 320
<b>Day 20</b> – August 5, 2005	<b>Chapter 14:</b> <i>Auxiliary Services</i> , p. 347
<b>Day 21</b> – August 8, 2005	<b>Chapter 15:</b> <i>School Business Administration Perspectives</i> , p. 372
<b>Day 22</b> – August 9, 2005	<b>Test #3 over Chapters 11 – 15</b> <i>Significant Activity #4 - Due</i>
<b>Day 23</b> – August 10, 2005	<b>Present your district interview</b> <i>Significant Activity #5 - Due</i>
<b>Day 24</b> – August 11, 2005	<b>Visit the Fort Smith School District #4 – Dr. Gooden</b>
<b>Day 25</b> – August 12, 2005	<b>Portfolios Due</b>

**EDAD 6173 School Business Management  
 Scoring Rubric for Significant Activity #1  
 Standard Element Evaluated: ELCC 2.2 / AR 3**

The student's work gave appropriate justification for each allocation.

1	2	3	4
Never			Always

The student correctly identified the money earmarked for instructional programs.

1	2	3	4
Never			Always

The student followed the district budget guidelines.

1	2	3	4
Never			Always

The student's work showed an understanding of ELCC standard 2.2.

1	2	3	4
Never			Always

The student used appropriate research in supporting the overall assignment.

1	2	3	4
Never			Always

The student's was of graduate quality.

1	2	3	4
Never			Always

This student utilized appropriate APA 5<sup>th</sup> Edition writing requirements.

1	2	3	4
Never			Always

\_\_\_\_\_  
**Student Name**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
 Total score for this assignment  
**EDAD 6173 School Business Management**

**Scoring Rubric for Significant Activity #2**  
**Standard Element Evaluated: ELCC 3.1 / AR 2**

The student's work described effective organization of fiscal, human and material resources.

1	2	3	4
Never			Always

The student explained how effective time management is useful.

1	2	3	4
Never			Always

The student addressed the deployment of financial and human resources for the promotion of student achievement.

1	2	3	4
Never			Always

The student's description addresses the priorities of student learning and safety.

1	2	3	4
Never			Always

The student's work showed an understanding of ELCC standard 2.2.

1	2	3	4
Never			Always

The student used appropriate research in supporting the overall assignment.

1	2	3	4
Never			Always

The student's work was of graduate quality.

1	2	3	4
Never			Always

This student utilized appropriate APA 5<sup>th</sup> Edition writing requirements.

1	2	3	4
Never			Always

\_\_\_\_\_  
**Student Name**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
Total score for this assignment