

**Eastern Washington University**  
**Physical Education, Health and Recreation Department**  
RCLS 480: Budgeting in Recreation and Leisure Services  
WINTER 2015

**A question to ponder:** Can you name a single job that doesn't somehow incorporate budgeting?

**Course Information**

Instructor: Jeremy Schultz, PhD  
Office: PEC 232  
Phone: 509-359-6040  
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Office Hours: M-TH 12-1 pm  
Class meets: MTWR 10:00-10:50 am (Section 1), 11:00-11:50 (Section 2)  
Locations: PEC 104  
Credits: 4  
Prerequisites: RCLS 201, RCLS 385

**Course Description**

This course is designed to identify both traditional and innovative methods of financing recreation services at the public and private level along with an analysis of personal spending and budgeting procedures. A complete budget document for a selected organization will be developed.

**Instructional Methods and Materials**

Lecture, PowerPoint, Discussion, Small Group Work, Micro Teaching, Cooperative Learning, Activities, Role Playing, Field Experiences, Online Participation

**Text**

Brayley, R., & McLean, D. (2008). *Financial Resource Management in Sport, Tourism, and Leisure Services* (2<sup>nd</sup> ed.). Sagamore: Urbana, IL.

*Note: Additional reading materials will be distributed in class or online. It is essential that students read all assigned material for class. Even if not explicitly discussed, lectures, discussion, and class exercises may assume student knowledge of the reading material. The instructor reserves the right to give "no-notice" quizzes on all reading materials (reading matters).*

### **Course goals and learning outcomes**

1. Learn fundamentals of budgeting, partnerships, current issues and trends, and methods of external support including grants and foundations. (7.01)
2. Demonstrate an understanding of accounting and budgeting fundamentals through a personal finance example (7.01)
3. Development of a budget document for a realistic agency using current fiscal management strategies. (7.01)
4. Development of an extensive budget report involving research on public and private enterprises. (7.01)
5. Identify financial management strategies and differences between public, private not-for-profit, sport, tourism, and commercial enterprises. (7.03)

### **Course Procedures and Policies**

#### *Participation:*

This course demands a high level of class discussion and active participation. This course is designed around the assumption that people learn best and help others learn when they participate. Participation includes coming to class to share thoughts and perspectives, as well as taking notes and being an engaged listener. It also includes participation through technology-based formats such as **Canvas**<sup>™</sup> (<http://canvas.ewu.edu/>). The more each student participates, the better this class will be. One of the best features of this class is the open exchange of ideas concerning our materials. Attendance and participation in this class is therefore considered mandatory. The instructor reserves the right to give unannounced quizzes/assignments if he believes the homework reading is not being done. Please do your homework and participate in class and on **Canvas**<sup>™</sup>. Participation points will be deducted for non-participation. *Regarding the use of cell phones in class: PLEASE DON'T USE THEM.*

#### *Attendance:*

Attendance and participation are important for the success of this class. Please do not call me to indicate that you might miss a class. Attendance means that you are in class for the entire class. Late arrival or early departures break up the flow of the class and are not fair to your peers. If you miss class, it is your responsibility to get notes and information you missed from other students in the class. Only documented absences will be allowed to make up in-class assignments.

#### *Grading and Evaluation Procedures:*

Criteria for evaluation in this class include ordinary standards of good writing (clear expression; accurate punctuation, grammar, and spelling; well organized) and meeting specifications of individual assignments. Assignments must be handed in on or before announced deadlines. Assignments must be typed (12 point font) and double-spaced. Late assignments will be handled as outlined under "Course

Procedures and Policy.” All required assignments must be completed to earn a course grade of 2.5 or higher.

Grades will be assigned according to normal university standards, (which includes an assumption of basic literacy in English)

95%	4.0	86%	3.3	77%	2.7	68%	1.9
94%	3.9	85%	3.2	76%	2.6	67%	1.8
93%	3.8	84%	3.1	75%	2.5	66%	1.7
92%	3.8	83%	3.1	74%	2.5	65%	1.6
91%	3.7	82%	3.0	73%	2.4	64%	1.5
90%	3.6	81%	3.0	72%	2.3	63%	1.4
89%	3.5	80%	2.9	71%	2.2	62%	1.3
88%	3.4	79%	2.8	70%	2.1	61%	1.2
87%	3.4	78%	2.8	69%	2.0	60%	1.1

*Final grades will be assigned according to the following breakdown:*

<b>Assignment</b>	<b>Points</b>
Participation/Attendance/Random Assignments	100 pts.
Personal Budget (Budgeting)	25 pts.
Personal Budget (Accounting)	25 pts.
Exams (3 @ 100 pts.)	300 pts.
Grant Project	75 pts.
Budget Report	<u>125 pts.</u>
	<b>650 total pts.</b>

### **Assignments**

All assignments are due on the dates and times specified in Canvas. Late assignments are not accepted. If a “special circumstance” arises related to the timely delivery of an assignment, please speak to the instructor **prior to due date**. Refer to Canvas regularly to stay on top of due dates. Exams can only be taken on the day they are scheduled for. A doctor’s note is required to make up exams you have missed.

### **Written Assignment Policies**

All written assignments are required to meet the following criteria unless noted otherwise:

- Have a font no smaller or bigger than **12-point**.
- Be **completed on a computer**, i.e., I will not accept handwritten assignments!
- **Double-sided printing** is encouraged. If your paper is two separate pages they must be **stapled** in the upper left-hand corner (folders, binders, etc., not accepted).
- Be **double-spaced** and in the appropriate format for the assignment.

- Have **numbered pages**.
- **Front page** must include the following, *single spaced*:  
 Name and number of course  
 Student's name  
 Date assignment or paper is due  
 Named title  
 Meet **APA Publication Manuscript style**, i.e., references, citing (direct and paraphrased quotes, headings, etc.)
- **Edit** your work for grammar, spelling, word choice, etc. Deductions will be taken for poor editing.
- All work will be **turned in on time**. Late work will not be accepted for full credit.
- Certain submissions will be required through Canvas <sup>TM</sup>.

### **Academic Integrity**

- 1) Violations of academic integrity will not be tolerated. Examples of academic dishonesty include misrepresenting others' work as your own, failure to provide proper citations in written text, stealing or destroying material intended for the use of other students, using notes or cell phones during exams, taking photographs of exams, assisting others during exams, copying someone else's work, letting his or her work be copied. **Any** violation of academic integrity for any assignment in this class may result in an XF grade **for the course as a whole**. An XF grade indicates that you failed the course for violating EWU's policy on academic integrity. For additional information regarding this issue, refer to the following link <http://access.ewu.edu/Undergraduate-Studies/Curriculum-and-Policies/Academic-Integrity.xml>.
- 2) Any form of academic dishonesty will be documented and reported to the Vice Provost for Undergraduate Affairs. A student who cheats on a test, quiz or homework assignment (copying someone else's work, letting his or her work be copied, talking or sharing a calculator during an exam and other forms of cheating) will receive a zero on the assignment or assessment. Another incidence of cheating may result in a grade of XF for the quarter. (XF on a transcript indicates that a student received a 0.0 because he or she cheated.) For additional information regarding this issue, refer to the following link <http://access.ewu.edu/Undergraduate-Studies/Curriculum-and-Policies/Academic-Integrity.xml>.
- 3) EWU expects the highest standards of academic integrity of its students. Academic honesty is the foundation for a fair and supportive learning environment for all students. Personal responsibility for academic performance is essential for equitable assessment of student accomplishments. The university

supports the faculty in setting and maintaining standards of academic integrity. Charges of academic dishonesty are reviewed through a process that allows for student learning and impartial review. EWU's academic integrity policy is available online at: <http://access.ewu.edu/Undergraduate-Studies/Curriculum-and-Policies/Academic-Integrity.xml>

- 4) **Statement on plagiarism and academic fraud:** Broadly speaking, plagiarism occurs when an author uses the words, ideas, and/or phrasing of another author (either directly or in paraphrase) without proper attribution. Cutting and pasting sentences, paragraphs, or entire articles written by someone else into your essay and then submitting it as your own is the obvious example. However, academic fraud is broader than this. For example, if you use the words of another author but fail to put quotation marks around them, that's plagiarism. Or if you put quotation marks around them but fail to provide a citation, that's plagiarism too. Using the notes or class materials of another student in the completion of an exam or other assignment (whether it's an in-class or take-home exam), is cheating. If you *provide* your notes/class materials to another student who then uses them to complete an assignment, that could be defined as cheating too.

In addition, there's a difference between collaboration and collusion. Collaboration involves things like talking, thinking, or brainstorming with your fellow students and is generally encouraged. Collusion occurs when that collaboration results in the submission of identical or substantially similar work by two or more students and is always frowned upon. There is a difference between careless academic practice and the outright intent to deceive, and sanctions for such offenses can be modulated depending on the professor's view of the seriousness of the offense. The point is that you need to be triple-extra sure about what sorts of collaboration are permitted by your instructors and which aren't. Do not assume anything! Just because a certain kind of collaboration has not been expressly prohibited by an instructor does not mean it's permitted. Just because some professors permit collaboration does not mean they all do. Any student found guilty of plagiarism or other academic fraud in this class will automatically receive a 0.0 grade for the course. I reserve the right to refer especially serious instances of academic fraud (e.g. an obvious intent to deceive) to the appropriate university authorities and request the more serious sanction of an X/F grade for the course. Please consult with me if you're even slightly unsure of what this all means.

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### **Disability Support and ADA**

Eastern Washington University is committed to providing support for students with disabilities. If you are a student with physical, learning, emotional, or psychological disabilities needing an accommodation, you are encouraged to stop by Disability Support Services (DSS), TAW 124 and speak with Kevin Hills, the Manager of DSS, or call 509-359-6871.

### **Equal Opportunity/Affirmative Action**

No person shall, on the basis of age, race, religion, color, gender, sexual orientation, gender identity, national origin or disability, be excluded from participation in, or be denied the benefits of, or be subjected to discrimination under any program or activity of Eastern Washington University. Eastern Washington University adheres to affirmative action policies to promote diversity and equal opportunity for all faculty and students.

### **Student Conduct**

Students are subject to the University's Student Conduct Code, which has been promulgated as a chapter in the Washington Administrative Code (WAC) at Ch. 172-120. This code protects the interests of the University in providing an atmosphere supportive of student learning. In this class, students are expected to treat other individuals with respect and to engage in the learning activities assigned. Distractive, disruptive, irrelevant or inappropriate behavior will not be tolerated.

### **Time Commitment**

As per the guidelines for Eastern Washington University, for each credit hour spent in a lecture-discussion setting in the classroom, per week, requires 2-hours of outside preparation time. This is a 4 credit-hour class, and you can expect to put in up to 8-hours per week outside of the classroom on the preparation, reading, and project assignments.

### **Withdrawal/ Incomplete**

If it becomes necessary for you to withdraw from the course, it is your responsibility to do so. To receive an incomplete (X), a student must be passing the course when a verifiable documented emergency occurs after the last withdrawal date.

### **Syllabus Disclaimer**

This syllabus has been created as a guide to the class and is as accurate as possible. However, all information is subject to be modified as class needs change. Any changes will be posted and documented on the Canvas Announcement page.

### **Weekly Schedule**

Date	Topic & Readings
<b>Week 1</b> Monday Tuesday Wednesday Thursday	Introductions No Class Syllabus & Assignments Lab – Guided Design #1
<b>Week 2</b> Monday Tuesday Wednesday Thursday	Chapter 1 – Public vs. Private Not-for-Profit vs. Commercial Chapter 2 – Public & Not-for-Profit Chapters 3 & 4 – Sport, Tourism, & Commercial Organizations Lab – Guided Design #2
<b>Week 3</b> Monday Tuesday Wednesday Thursday	No Class – Happy MLK Jr. Day! Chapters 5 & 6 Lab – Guided Design #3 Review Day
<b>Week 4</b> Monday Tuesday Wednesday Thursday	Exam #1 Chapter 8 – Revenue Sources Chapter 9 – Pricing Lab – Guided Design #4
<b>Week 5</b> Monday Tuesday Wednesday Thursday	Chapter 10 – Grantseeking Lab – Grant Project Chapter 11 – Philanthropy & Fundraising Lab – Guided Design #5
<b>Week 6</b> Monday Tuesday Wednesday Thursday	Chapter 12 – Sponsorship Review Day Exam #2 Lab – Guided Design #6
<b>Week 7</b> Monday Tuesday Wednesday Thursday	No Class – Happy Presidents’ Day! Chapter 13 – Budgeting Basics Chapter 14 – Budget Preparation Lab – Guided Design #7
<b>Week 8</b> Monday Tuesday Wednesday Thursday	Lab – Grant Project Chapter 15 – Budget Formats Chapter 16 – Capital Budgeting Lab – Guided Design #8
<b>Week 9</b>	

Monday	Chapter 17 – Budget Presentation
Tuesday	Lab – Grant Project
Wednesday	Flex Day
Thursday	Lab – Budget Report Due
Week 10	
Monday	Chapter 18 – Accounting & Reporting
Tuesday	Review Day
Wednesday	Exam #3
Thursday	Final Wrap-up
Finals Week	Grant Project Due