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Course Link: http://ctesiu.adobeconnect.com/psm387/

- Please bring your laptops to class so that we can do practice problems using Excel as part of your in-class Activity.

- Please plan on attending all Face-to-Face classes as there will be no make-up sessions offered. Week-2 will be a Computer Lab Class for Excel with In-Class Assignment.

I. **PSM Mission Statement:** Public Safety Management is a broad based fire management educational program designed to augment and develop managerial skills necessary for a career in the public safety or continued advancement within the field.

II. **Course Description:** An introduction to the fiscal problems encountered in the public safety management and the fiscal and economic tools to effectively solve them.

III. **Prerequisite:** Public Safety major or consent of department

IV. **Text, Reference Material, and Supplies:**

   **Textbook:**

   **Bibliography:**
   IS Census Bureau, http://www.census.gov/
V. Course Outcomes/Objectives

**Outcome #1:** 20%
Cognitive Objective: The student will be able to understand, analyze, interpret, and apply the basic economic concepts to solve fire service/public sector fiscal challenges.

**Outcome #2:** 20%
Cognitive Objective: The student will be able to identify, analyze, and apply accounting, finance and cash management terminology as applied to fire services/public sector.

**Outcome #3:** 20%
Cognitive Objective: The student will be able to understand, describe, develop and manage the techniques and foundations of financial analysis and reports for effective decision making.

**Outcome #4:** 20%
Cognitive Objective: The student will be able to analyze, evaluate, develop and execute effective public sector organizational strategy incorporating sound fiscal and economic fundamentals for driver based continuous planning with necessary course corrections as the internal and external environment constantly changes.

**Outcome #5:** 20%
Cognitive Objective: The student will be able to collaborate and negotiate positive change that is necessary for the growth and viability of fire service/public sector with the overarching focus of progress by applying the fiscal project based approach to problem solving.

VI. Method of Instruction:
Lecture, class discussion, audiovisual, demonstration, illustration, practical application by students, collaborative problem solving projects, case studies, on line instruction.

VII. Course Grade and Grading Considerations:
The course grade will be based on the following distribution:

- 91% – 100% = A
- 81% – 90% = B
- 71% – 80% = C
- 61% – 70% = D
- Below 61% = F

**Home Work Problem Solving Requirement:** Following is the expectations for what is to be Wk-5 and Wk-8 Problem Solving Analysis Assignment.

- Your assignment complying with APA format including references and in-text citations must be electronically submitted by the due date specified in the Course Outline Section for Online week 4 using MS Word format.
- Your submission must be analytical and financial reflecting the Bloom’s Taxonomy quality standards congruent to Under Graduate Level course work.
- If you examine a particular set of issues, you must connect the concepts to what you have been learning in this course and make sure the proper citations and references are provided. If no references and citations provided, you will be claiming that the
ideas and concepts are your own thus becoming subject to academic honesty challenges and plagiarism risk. Please me mindful of this at all times.

Your problem analysis must include the following elements:

1. **Identify problem:** This is an important step. The value of the remainder of your analysis rests upon identifying the primary issues. The problem: Identify the challenge presented in the case and address your comments to a particular

2. **Offer solutions to the problem:** Draw from the lectures, course materials and outside reading a set of feasible solutions. This step helps to limit your analysis to a finite set of choices.

3. **Develop criteria for solving the problem:** From your case material, state your approach to solving the problem. What are the relevant considerations? How did you choose among the alternative solutions? This step allows you to demonstrate your ability to critically analyze the solution.

4. **Apply the criteria to the offered solutions:** In a straightforward manner, develop a ranking of the offered solutions.

5. **Make your recommendation:** Your ranking will reveal a best and recommended solution. State upon what conditions your solution depends, and perhaps offer comments as to how this solution may be implemented.

**Late Submission Penalty:** Any work submitted late will be subject to 20% penalty per day late and no work will be accepted after 5-days of past due. No work would be accepted after course end and final grade submission. *If you are requesting an Incomplete, please submit the necessary paperwork in writing before the course end to meet the SIU standards so that a timely Incomplete Grade could be submitted.*

**Bloom’s Taxonomy Quality Standard Requirement for all Course Work:** All course work **must** reflect undergraduate level cognitive capabilities as well as comply with academic honesty standards avoiding plagiarism, collusion, etc.
VIII. Exit Competencies:

Upon completion of this course:

The student will be able to (1) understand, analyze, interpret, and apply the basic economic concepts to solve fire service/public sector fiscal challenges, (2) identify, analyze, and apply accounting, finance and cash management terminology as applied to fire services/public sector, (3) understand, describe, develop and manage the techniques and foundations of financial analysis and reports for effective decision making, (4) analyze, evaluate, develop and execute effective public sector organizational strategy incorporating sound fiscal and economic fundamentals for driver based continuous planning with necessary course corrections as the internal and external environment constantly changes, and (5) will be able to collaborate and negotiate positive change that is necessary for the growth and viability of fire service/public sector with the overarching focus of progress by applying the fiscal project based approach to problem solving.

IX. Evaluation:

Final course grade will be determined using the following measurements:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Modeling Lab Assignment</td>
<td>20</td>
</tr>
<tr>
<td>Quiz from Online Weeks</td>
<td>20</td>
</tr>
<tr>
<td>Home Work, Analysis/Problem Solving</td>
<td>20</td>
</tr>
<tr>
<td>In Class Assignments</td>
<td>40</td>
</tr>
</tbody>
</table>

100 Points => 100%
X. **Attendance Policy:**

Each teaching day at off-campus locations is scheduled to include eight fifty-minute instructional periods from 8:00am to 4:50pm. Each day’s schedule also includes times for short breaks and a lunch break. Student attendance at all scheduled class hours is mandatory. There is no exception to the rule that students, who are absent from more than 1/3 of the scheduled class hours, cannot successfully complete the course.

Students are expected to attend all class sessions. Absence must be excused in advance except in an emergency.

XI. **Academic Dishonesty Policy:**

Students may be subject to disciplinary proceedings resulting in an academic penalty or disciplinary penalty for academic dishonesty. Academic dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion.

XII. **ADA Statement for Students Requiring Special Accommodations:**

As per Section 504 of the Vocational Rehabilitation Act of 1973 and the American Disabilities Act (ADA) of 1990, if accommodations are needed, inform your instructor as soon as possible.
XIII. **Safety Instructions:** Instructors will provide guidance and direction to students in the classroom in the event of an emergency affecting your location. It is important that you follow these instructions and stay with your instructor during an evacuation or sheltering emergency. If you are located on a military installation, and depending on the type emergency a senior military member may take control of the situation and direct you on the action to take. Please follow their instructions and do as asked. Similarly, if you are at a community college, their security personal may arrive and take control of a situation, please follow their instructions as well.

XIV. **COURSE OUTLINE:**

*Please come prepared to class with current events and public sector fiscal issues/solutions materials to keep the class discussions robust and high quality.*

**Weekend One:**  1st F-2-F Class  Mar 5th & 6th
- Introduction to Economics, Governance, Sustained Growth & Viability
- Introduction to Accounting:
  - Income Statement, Balance Sheet & Statement of Cash Flow
  - Debits, Credits and J/Es
  - Depreciation and Amortization
  - Asset Impairment
  - Accrual Accounting vs. Cash Accounting
  - Financial Controls and Audits
- The Local Govt. Setting: CHAPTERS 1 – 4 from the Text
- In-Class Assignment: Complete by applying concepts learned

**Weekend Two:**  2nd F-2-F Computer Lab Class  Mar 12th & 13th
- Excel Lab training for Financial Modeling and Analysis for real world Fiscal application
- In-Lab Assignment of an Excel Model and Analysis to be emails before class ends

**Weekend Three:**  3rd F-2-F Class  Mar 19th & 20th
- Management Tools: CHAPTERS 5 – 9 from the Text
- Revenue Sources: CHAPTERS 10 – 12 from the Text
- Ratio Analysis and Using Excel for Accounting and Finance
- In-Class Assignment: Complete by applying concepts learned
- Week-4 Online deliverables confirmation

**Weekend Four:**  Online (Mar 26th & 27th)  All Deliverables Due by 11:59 PM Sunday
- Quiz covering content covered in Week-1 & Week-3 class for 20 Points (Deliverable)
- Home Work Analysis/Problem Solving Assignment-2 for 20 Points (Get Started - Due Week-5)
  - Identify and develop a solution to a fiscal problem. You will apply your fiscal tools and techniques learned in class and lab to solve fiscal problems here. Section “VII Course Grade” (Pg. 2 – 3) contains the requirements for this assignment under the sub-heading “Home Work Problem Solving Requirement”.

**Weekend Five:**  Online (Apr 2nd & 3rd)  All Deliverables Due by 11:59 PM Sunday
✓ Home Work Analysis/Problem Solving Assignment-2 for 20 Points (Deliverable)
  ▪ Identify and develop a solution to a fiscal problem. You will apply your fiscal tools and
    techniques learned in class and lab to solve fiscal problems here. Section “VII Course
    Grade” (Pg. 2 – 3) contains the requirements for this assignment under the sub-heading
    “Home Work Problem Solving Requirement”.

Weekend Six: 4th F-2-F Class Apr 9th & 10th
✓ Financial Management: CHAPTERS 13 – 19 from the Text
✓ Capital Budgeting and Using Excel for Decision Support
  ▪ Time Value of Money
  ▪ Cash Forecasting
  ▪ Investment Evaluation
    o Payback & NPV
    o Non Financial Considerations
  ▪ Pension Funding and Pension/Funding Reform
✓ In-Class Assignment: Complete by applying concepts learned

Weekend Seven: Online (Apr 16th & 17th) All Deliverables Due by 11:59 PM Sunday
✓ Quiz covering content covered in Week-6 class for 20 Points (Deliverable)
✓ Home Work Analysis/Problem Solving Assignment-2 for 20 Points (Get Started - Due
  Week-8)
  ▪ Identify and develop a solution to a fiscal problem. You will apply your fiscal tools and
    techniques learned in class and lab to solve fiscal problems here. Section “VII Course
    Grade” (Pg. 2 – 3) contains the requirements for this assignment under the sub-heading
    “Home Work Problem Solving Requirement”.

Weekend Eight: Online (Apr 23rd & 24th) All Deliverables Due by 11:59 PM Sunday
✓ Home Work Analysis/Problem Solving Assignment-2 for 20 Points (Deliverable)
  ▪ Identify and develop a solution to a fiscal problem. You will apply your fiscal tools and
    techniques learned in class and lab to solve fiscal problems here. Section “VII Course
    Grade” (Pg. 2 – 3) contains the requirements for this assignment under the sub-heading
    “Home Work Problem Solving Requirement”.