

FES3753: Fire and Emergency Services Financial Management

COURSE DETAILS: 3 Credit Hours

Spring Semester 2020

Online

INSTRUCTOR: Dennis Mitterer

Email: dmitterer@ufl.edu

Phone: 717-201-8322

OFFICE HOURS: *I can be contacted at any time. I check emails daily and should respond to any requests within 24 hours.*

COURSE WEBSITE: <http://elearning.ufl.edu>

COURSE COMMUNICATIONS: *Each semester students have many questions regarding course content and procedures. Questions pertaining to the good of all should be posted in the discussion board. Any question that is personal in nature should be sent to me through my email address or the Canvas mail tool. Under Florida law, any written communication created or received through the University of Florida is subject to disclosure to the public and the media, upon request, unless otherwise exempt. If you do not want your message or email address released in response to a public records request, do not send electronic mail to this address. Instead, contact me by phone.*

REQUIRED TEXTBOOK:

Mitterer, D. (2015). *EMS Finance*; Brady Publishing (Pearson Education, Inc.). ISBN 978-0135074824

- Physical Textbook: https://www.amazon.com/s/ref=nb_sb_noss?url=search-alias%3Dstripbooks&field-keywords=EMS+Finance
- eBook: <https://www.vitalsource.com/educators/products/ems-finance-jeffrey-t-lindsey-ph-d-v9780133802757>

ADDITIONAL RESOURCE:

Publication Manual of the American Psychological Association, 6th ed. Washington, DC: American Psychological Association, 2010.

COURSE DESCRIPTION: Fire and Emergency Services Financial Management will expose the participant to the variety of practices utilized in long and short-term system financing of an Emergency Service agency. Participants will effectively demonstrate the principals and applications of finance management to organizations in general, and to EMS organizations in particular.

PREREQUISITE KNOWLEDGE AND SKILLS: *No prerequisites for the course are needed.*

COURSE OBJECTIVES:

Upon completion of this course, you will be able to:

1. Demonstrate competence in terminology, concepts, and methodologies used in the finance profession through writing submissions and discussions.
2. Analyze financial statements and explain the meaning of financial concepts such as, but not limited to:
 1. Balance sheets
 2. Income statements
 3. Depreciation
 4. Inventory control
3. Describe the concepts of asset and liability management and the impact upon an organization's ability to operate effectively.
4. Carefully and logically analyze financial information from multiple perspectives and develop reasoned solutions to problems.
5. Clearly and effectively communicate knowledge, ideas, and reasoning in written or oral forms in order to convey understanding of financial concepts and applications.
6. Demonstrate the ability to construct a budget

HOW THIS COURSE RELATES TO THE STUDENT LEARNING OUTCOMES IN THE FIRE AND EMERGENCY SERVICES FINANCIAL MANAGEMENT COURSE:

1. **The student will interpret and apply the terminology, concepts, methodologies and theories used within the financial management profession.**
2. **The student expresses ideas in a convincing, organized, clear, coherent manner that is nearly error free and uses a style and language appropriate to the emergency services and financial management profession.**
3. **Submitted written assignments should include such elements as well-crafted paragraphs, a persuasive organizational structure (e.g., introduction, body, conclusion; or introduction, methods, results, discussion), well-supported claims, and appropriate and effective stylistic elements adhering to APA style 6th edition.**

4. **The student considers the issues from multiple perspectives, logically analyzes evidence from credible, relevant sources, and develops reasoned conclusions.**

INSTRUCTIONAL METHODS: *The course is designed for individual and group interactivity. It is important to post and respond to discussion questions in the course within the time frame allotted. Discussions should be completed early in the week that they are due to provide an opportunity for all students to participate. This provides a learning environment by networking with other students in the course. The assignments are individual base to give you the opportunity to do a variety of activities, in many cases, similar to what you will be doing in role as a leader in the emergency services profession.*

COURSE POLICIES:

ATTENDANCE POLICY: *The course is designed in module format. You should check the site at a minimum, weekly. You are required to complete the assignments including discussion questions within the time period designated on the module. Requirements for class attendance and make-up exams, assignments, and other work in this course are consistent with university policies that can be found at: <https://catalog.ufl.edu/ugrad/current/regulations/info/attendance.aspx>*

ASSIGNMENTS & DISCUSSIONS: *All assignments and discussions have a due date. Please be sure to check the dates and times they are due in each module. All due dates are set in order to provide consistency with the discussions and assignment submission. Each module will be opened early so you have time to read the material, formulate and answer discussions and finish and submit the assignment. Each discussion and assignment will be closed one week after the due date.*

FINAL PROJECT: *There is a final project for this course. There are no exams or quizzes. The final project will cover all material learned and discussed throughout the course.*

MAKE-UP POLICY: You must contact me, prior to the assignment deadline if you are going to be late on any discussion or assignment to receive credit. In the event of an unforeseen inability to complete an assignment, due to technology, notify me as soon as possible.

LATE ASSIGNMENTS & DISCUSSIONS POLICY:

- Assignments 48 hours late will receive a 10% deduction in their grade.
- Assignments more than 48 hours but less than 30 days late will receive a 20% deduction in their grade.
- Assignments more than 30 days late but submitted during the semester will receive a 50% deduction in their grade.
- Discussions more than 48 hours late will receive a 25% deduction in their grade.
- Discussions more than 48 hours later will receive a 50% deduction in their grade.

Please note that any student that have less than 75% of their work complete for the semester cannot earn an “I” contract. If you have 75% of the work complete, you can propose an “I” contract to the instructor.

It is your responsibility to keep your instructor informed at all times. The instructor does have the right under extenuating circumstances with proper notification to assist the student by extending the above time requirements.

COURSE TECHNOLOGY: *Class meetings may require a web camera and mic/audio. If you are not able to use a web camera you will need to at least provide audio/mic, you can call in on a phone also. Otherwise, discussions and assignments will be web based and submissions will occur electronically. If technology help is required, please contact the UF Help Desk at:*

- <http://helpdesk.ufl.edu>
- (352) 392-HELP (4357)
- Walk-in: HUB 132

ONLINE COURSE EVALUATION: Students are expected to provide professional and respectful feedback on the quality of instruction in this course by completing course evaluations online via GatorEvals. Guidance on how to provide feedback in a professional and respectful manner is available at <https://gatorevals.aa.ufl.edu/students/>. Students will be notified when the evaluation period opens, and can complete evaluations through the email they receive from GatorEvals, in their Canvas course menu un GatorEvals, or via <https://ufl.bluera.com/ufl/>. Summaries of the course evaluation results are available to students at <https://gatorevals.aa.ufl.edu/public-results/>.

UF POLICIES:

UNIVERSITY POLICY ON ACCOMMODATING STUDENTS WITH DISABILITIES: “Students with disabilities requesting accommodations should first register with the Disability Resource Center (352-392-8565, www.dso.ufl.edu/drc) by providing appropriate documentation. Once registered, students will receive an accommodation letter which must be presented to the instructor when requesting accommodation. Students with disabilities should follow this procedure as early as possible in the semester.”

UNIVERSITY POLICY ON ACADEMIC CONDUCT: UF students are bound by The Honor Pledge which states, “We, the members of the University of Florida community, pledge to hold ourselves and our peers to the highest standards of honesty and integrity by abiding by the Honor Code. On all work submitted for credit by students at the University of Florida, the following pledge is either required or implied: "On my honor, I have neither given nor received

unauthorized aid in doing this assignment." The Honor Code (<http://www.dso.ufl.edu/sccr/process/student-conduct-honor-code/>) specifies a number of behaviors that are in violation of this code and the possible sanctions. Furthermore, you are obligated to report any condition that facilitates academic misconduct to appropriate personnel. If you have any questions or concerns, please consult with the instructor or TAs in this class.

CLASS DEMEANOR OR NETIQUETTE: All members of the class are expected to follow rules of common courtesy in all email messages, threaded discussions and chats.

When communicating online, you should always:

- Treat everyone with respect, even in email or in any other online communication.
- Use clear and concise language.
- Remember that all college level communication should have correct spelling and grammar.
- Avoid slang terms such as “wassup?” and texting abbreviations such as “u” instead of “you”.
- Use standard fonts such as Times New Roman and use a size 12 or 14 pt. font.
- Avoid using the caps lock feature AS IT CAN BE INTERPRETTED AS YELLING.
- Be cautious when using humor or sarcasm as tone is sometimes lost in an email or discussion post and your message might be taken seriously or offensive.
- Be careful with personal information (both yours and other’s).

When posting on the Discussion Board in your online class, you should:

- Make posts that are on topic and within the scope of the course material.
- Take your posts seriously and review and edit your posts before sending.
- Be as brief as possible while still making a thorough comment.
- Always give proper credit when referencing or quoting another source.
- Be sure to read all messages in a thread before replying.
- Don’t repeat someone else’s post without adding something of your own to it.
- Avoid short, generic replies such as, “I agree.” Include why you agree or add to the previous point.
- Always be respectful of others’ opinions even when they differ from your own.
- When you disagree with someone, you should express your differing opinion in a respectful, non-critical way.
- Do not make personal or insulting remarks.
- Be open-minded.

GETTING HELP:

For issues with technical difficulties for Canvas, please contact the UF Help Desk at:

- <http://helpdesk.ufl.edu>
- (352) 392-HELP (4357)
- Walk-in: HUB 132

Any requests for make-ups due to technical issues MUST be accompanied by the ticket number received from the Help Desk when the problem was reported to them. The ticket number will document the time and date of the problem. You MUST email your instructor within 24 hours of the technical difficulty if you wish to request a make-up.

Other resources are available at <http://www.distance.ufl.edu/getting-help> for:

- Counseling and Wellness resources
- Disability resources
- Resources for handling student concerns and complaints
- Library Help Desk support

Should you have any complaints with your experience in this course please visit <http://www.distance.ufl.edu/student-complaints> to submit a complaint.

GRADING POLICIES:

METHODS BY WHICH STUDENTS WILL BE EVALUATED AND THEIR GRADE DETERMINED:

The grade is based on a point system. You divide the total number of earned points into the total amount of points available to determine your grade.

Assignment	Points
Grading Discussion Participation – 10 points each discussion	110 points
Homework Assignments – 20 points each assignment	220 points
Final Project - comprehensive and applied	100 points
Total Grade	430 points

GRADING SCALE

A = 93.0 to 100%	C = 73.0 to 76.9
A- = 90.0 to 92.9	C- = 70.0 to 72.9
B+ = 87.0 to 89.9	D+ = 67.0 to 69.9
B = 83.0 to 86.9	D = 63.0 to 66.9

B- = 80.0 to 82.9 D- = 60.0 to 62.9
C+ = 77.0 to 79.9 F = below 60

INFORMATION ON CURRENT UF GRADING POLICIES FOR ASSIGNING GRADE POINTS:

To convert the final grade to credit hours please refer to by using the link to the web page: <https://catalog.ufl.edu/ugrad/current/regulations/info/grades.aspx>

Assignment	Points
Introduction – online post Read Syllabus and review course content Module 1 – Chapter 1: Management Philosophy	
Discussion	10 points
Assignment	20 points
Module 2 – Chapter 2: Accounting Conventions	
Discussion	10 points
Assignment	20 points
Module 3 – Chapter 3: Accounting Principles	
Discussion	10 points
Assignment	20 points
Module 4 - Chapter 4: Economic Concepts	
Discussion	10 points
Assignment	20 points
Module 5 – Chapter 5: Creating a Fiscally Sound Program	
Discussion	10 points
Assignment	20 points
Module 6 – Chapter 6: Budget	

Discussion	10 points
Assignment	20 points
Module 7 – Chapter 7: Purchasing	
Discussion	10 points
Assignment	20 points
Module 8 – Chapter 8: Analysis of Activity	
Discussion	10 points
Assignment	20 points
Module 9 – Chapter 9: Billing	
Discussion	10 points
Assignment	20 points
Module 10 – Chapter 10: Risk Financing	
Discussion	10 points
Assignment	20 points
Module 11 – Chapter 11: Auditing	
Discussion	10 points
Assignment	20 points
Final Project	100 points

COURSE SCHEDULE:

Week	Date	Topic	Reading	Assignment
1	8/31 – 9/6	Management Philosophy	<i>EMS Finance</i> : Chapter 1, pages 1 – 19	<p>Discussion – “What would you do?” situation on page 2</p> <p>Assignment – review questions on page 20</p>

2	9/6 – 9/13	Accounting Conventions	<i>EMS Finance: Chapter 2, pages 23 – 35</i>	Discussion – “What would you do?” situation on page 24 Assignment – review questions on page 36
3	9/13 – 9/20	Accounting Principles	<i>EMS Finance: Chapter 3, pages 39 – 56</i>	Discussion – “What would you do?” situation on page 40 Assignment – review questions on page 57
4	9/20 – 9/27	Economic Concepts	<i>EMS Finance: Chapter 4, pages 60 – 82</i>	Discussion – “What would you do?” situation on page 61 Assignment – review questions on page 83
5	9/27 – 10/4	Creating a Fiscally Sound Program	<i>EMS Finance: Chapter 5, pages 86 – 111</i>	Discussion – “What would you do?” situation on page 87 Assignment – review questions on page 112
6	10/4 – 10/11	Budgeting	<i>EMS Finance: Chapter 6, pages 115 – 140</i>	Discussion – “What would you do?” situation on page 116 Assignment – review questions on page 142
7	10/11 – 10/18	Purchasing	<i>EMS Finance: Chapter 7, pages 144 – 175</i>	Discussion – “What would you do?” situation on page 145 Assignment – review questions on page 176
8	10/18 – 10/25	Analysis of Activity	<i>EMS Finance: Chapter 8, pages 180 – 198</i>	Discussion – “What would you do?” situation on page 181 Assignment – review questions on page 199
9	10/25 – 11/1	Billing	<i>EMS Finance: Chapter 9, pages 201 – 226</i>	Discussion – “What would you do?” situation on page 202 Assignment – review questions on page 227
10	11/1 – 11/8	Risk Financing	<i>EMS Finance: Chapter 10, pages 231 - 251</i>	Discussion – “What would you do?” situation on page 232

				Assignment – review questions on page 251
				Discussion – “What would you do?” situation on page 255
11	11/8 – 11/15	Auditing	<i>EMS Finance</i> : Chapter 11, pages 254 – 271	Assignment – review questions on page 272
12	11/15 – 12/6	Final Project		

Disclaimer: This syllabus represents my current plans and objectives. As we go through the semester, those plans may need to change to enhance the class learning opportunity. Such changes, communicated clearly, are not unusual and should be expected.

Last update: 8/10/2020