Faculty
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Prerequisites/Corequisites
Graduate standing.

University Catalog Course Description
Examines principles of economics, budgeting, and finance as they apply to the sport industry.

Course Overview
The learning experiences in this course are afforded through assignments, class participation, lecture, notes, discussion, group activities, technology, assisted activities, and a variety of additional instructional approaches that will offer ample opportunities to meet the course objectives. Course content includes, but is not limited to, the following: Principles of budgeting - types, purpose of budgeting, how designed, for-profit vs. not for profit, advantages and disadvantages of each type; Practical budgeting - design of budget types by component categories, event, facilities, professional, university/college athletic, university recreation, etc.; Economic principles - scarcity, equilibrium, demand curve, supply curve, utility, law of diminishing marginal utility, etc.; Sources of revenue - public, private, government; Fund raising methods - licensing, sponsorship, concessions, admissions (ticketing), private donors; Theories and methods of financial planning - short term vs. long term investments, liquidity, risk, maximizing profits, treasuries, CDs; Computer program/internet - familiarization with Internet as a research tool; Spreadsheet utilization as financial management tool (e.g., Excel, Lotus, Quattro Pro, Quicken Quickbooks); Economic impact - its use and abuse, multipliers and coefficients, case studies; Economic impact of venues and events; Methods of financing venues - bonds, public taxation, corporate naming rights, and personal seat licenses; Basic accounting principles - assumptions, balance sheets, income statements, depreciation; and Economic relationships between sport and the media.
Course Delivery Method

This course will be delivered online using or an asynchronous format via Blackboard Learning Management system (LMS) housed in the MyMason portal. You will log in to the Blackboard (Bb) course site using your Mason email name (everything before @masonlive.gmu.edu) and email password. The course site will be available on August 27.

Under no circumstances, may candidates/students participate in online class sessions (either by phone or Internet) while operating motor vehicles. Further, as expected in a face-to-face class meeting, such online participation requires undivided attention to course content and communication.

Technical Requirements

To participate in this course, students will need to satisfy the following technical requirements:

- **High-speed Internet access with a standard up-to-date browser, either Internet Explorer or Mozilla Firefox is required (note: Opera and Safari are not compatible with Blackboard).**
- **Students must maintain consistent and reliable access to their GMU email and Blackboard, as these are the official methods of communication for this course.**
- **Students will need a headset microphone for use with the Blackboard Collaborate web conferencing tool. [Delete this sentence if not applicable.]**
- **Students may be asked to create logins and passwords on supplemental websites and/or to download trial software to their computer or tablet as part of course requirements.**
- **The following software plug-ins for PCs and Macs, respectively, are available for free download: [Add or delete options, as desire.]**

Expectations

- **Course Week:**
  Because asynchronous courses do not have a “fixed” meeting day, our week will start on Monday and finish on Sunday.

- **Log-in Frequency:**
  Students must actively check the course Blackboard site and their GMU email for communications from the instructor, class discussions, and/or access to course materials at least 3 times per week.
  **Participation:**
  Students are expected to actively engage in all course activities throughout the semester, which includes viewing all course materials, completing course activities and assignments, and participating in course discussions and group interactions.

- **Technical Competence:**
Students are expected to demonstrate competence in the use of all course technology. Students who are struggling with technical components of the course are expected to seek assistance from the instructor and/or College or University technical services.

- **Technical Issues:**
  Students should anticipate some technical difficulties during the semester and should, therefore, budget their time accordingly. Late work will not be accepted based on individual technical issues.

- **Workload:**
  Please be aware that this course is not self-paced. Students are expected to meet specific deadlines and due dates listed in the Class Schedule section of this syllabus. It is the student’s responsibility to keep track of the weekly course schedule of topics, readings, activities and assignments due.

- **Instructor Support:**
  Students may schedule a one-on-one chat session to discuss course requirements, content or other course-related issues through Blackboard. Students should email the instructor to schedule a one-on-one session, including their preferred meeting method and suggested dates/times.

- **Netiquette:**
  The course environment is a collaborative space. Experience shows that even an innocent remark typed in the online environment can be misconstrued. Students must always re-read their responses carefully before posting them, so as others do not consider them as personal offenses. *Be positive in your approach with others and diplomatic in selecting your words.* Remember that you are not competing with classmates, but sharing information and learning from others. All faculty are similarly expected to be respectful in all communications.

- **Accommodations:**
  Online learners who require effective accommodations to insure accessibility must be registered with George Mason University Disability Services.

**Learner Outcomes or Objectives**

This course is designed to enable students to do the following:

1. Interpret financial statements, spreadsheets, and principles of accountability in sport organizations;
2. Identify sources of revenue for financing sport, including public sector vs. private sector, etc.;
3. Describe principles of budgeting, including types, development, for-profit and not-for-profit and use as a method of control, organization, and reallocation;
4. Understand financial management for sport entities;
5. Assess the present economic status of the sports industry and the role of television in sports;
6. Apply economic impact principles, competitive strategy (supply and demand), and economic theory in sport manufacturing and service industries, labor relations, stadiums and arenas;
7. Identify the application of economic theory across amateur, professional, intercollegiate sports and the sport-club industry;
8. Synthesize and apply knowledge of economic and financial principles in sport;
9. Comprehend and apply the interrelation of development activities, financial management, and economics in the sport industry;
10. Describe the economic growth of the sport industry in the 21st century; and
11. Assess the economic impact of sport venues and events.

Professional Standards [Commission of Sport Management Accreditation (COSMA)]
Upon completion of this course, students will have met the following professional standards:

Courses offered in the Sport and Recreation Studies (SRST) graduate program are guided by the principles of COSMA. COSMA (2016, p. 1) “bases its accrediting process on principles, rather than standards.” The eight recommended principles are:

- outcomes assessment;
- strategic planning;
- curriculum;
- faculty;
- scholarly and professional activities;
- resources;
- internal and external relationships; and
- educational innovation.

For more information, please see:


Required Texts


Course Performance Evaluation

Students are expected to submit all assignments on time in the manner outlined by the instructor).

- **Assignments and/or Examinations**
  - Financial Portfolio- 40% (Individual assignment drafts due throughout the semester)
  - Financial Analysis Case Study-20%
  - Midterm Examination-15%
  - Final Examination-15%
  - Participation-10%
• Grading

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<thead>
<tr>
<th>Grade</th>
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<tr>
<td>A</td>
<td>94 – 100</td>
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<tr>
<td>A-</td>
<td>90 – 93</td>
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<tr>
<td>B+</td>
<td>88 – 89</td>
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<td>B</td>
<td>84 – 87</td>
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<td>B-</td>
<td>80 – 83</td>
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<td>C</td>
<td>70-79</td>
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<td>F</td>
<td>0 – 69</td>
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Professional Dispositions

Students are expected to exhibit professional behaviors and dispositions at all times.

Class Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
<th>Activity and Assignments</th>
<th>Assigned Readings</th>
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<tbody>
<tr>
<td>August 27</td>
<td>Course logistics</td>
<td>Biographical Sketch</td>
<td>Chapter 1</td>
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<tr>
<td></td>
<td>Sport finance: An overview</td>
<td>Discussion 1</td>
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<tr>
<td>September 4</td>
<td>Assignment requirements</td>
<td>Discussion 2</td>
<td>Chapter 2</td>
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<td>Ownership structures</td>
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<td>September 10</td>
<td>Facility Financing</td>
<td>Discussion 3</td>
<td>Chapters 4, 5</td>
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<td>September 17</td>
<td>Revenue and costs</td>
<td>Discussion 4</td>
<td>Chapters 6, and 12</td>
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<td>September 24</td>
<td>Budgeting methods</td>
<td>Discussion 5</td>
<td>Lecture notes</td>
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<td></td>
<td>Portfolio assignment 1 available</td>
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<td>October 1</td>
<td>Pricing</td>
<td>Practice Quiz 1</td>
<td>Chapter 10</td>
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<td>October 9</td>
<td>Budget types and budget cuts</td>
<td>Discussion 7</td>
<td>Lecture notes</td>
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<td></td>
<td>Portfolio assignment 2 available</td>
<td>Portfolio assignment 1</td>
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<td></td>
<td></td>
<td>due</td>
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<tr>
<td>October 15</td>
<td>Midterm examination posted (due October 21)</td>
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<td>October 22</td>
<td>Financial Reporting</td>
<td>Mini-practice quiz</td>
<td>Chapter 3</td>
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<td>Portfolio assignment 2</td>
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### Core Values Commitment

The College of Education and Human Development is committed to collaboration, ethical leadership, innovation, research-based practice, and social justice. Students are expected to adhere to these principles: [http://cehd.gmu.edu/values/](http://cehd.gmu.edu/values/).

### GMU Policies and Resources for Students

**Policies**

- Students must adhere to the guidelines of the Mason Honor Code (see [http://oai.gmu.edu/the-mason-honor-code/](http://oai.gmu.edu/the-mason-honor-code/)).

- Students must follow the university policy for Responsible Use of Computing (see [http://universitypolicy.gmu.edu/policies/responsible-use-of-computing/](http://universitypolicy.gmu.edu/policies/responsible-use-of-computing/)).

- Students are responsible for the content of university communications sent to their Mason email account and are required to activate their account and check it regularly. All
communication from the university, college, school, and program will be sent to students **solely** through their Mason email account.

- Students with disabilities who seek accommodations in a course must be registered with George Mason University Disability Services. Approved accommodations will begin at the time the written letter from Disability Services is received by the instructor (see [http://ods.gmu.edu/](http://ods.gmu.edu/)).

- Students must follow the university policy stating that all sound emitting devices shall be silenced during class unless otherwise authorized by the instructor.

**Campus Resources**

- Support for submission of assignments to Tk20 should be directed to tk20help@gmu.edu or [https://cehd.gmu.edu/aero/tk20](https://cehd.gmu.edu/aero/tk20). Questions or concerns regarding use of Blackboard should be directed to [http://coursessupport.gmu.edu/](http://coursessupport.gmu.edu/).

- The Writing Center provides a variety of resources and services (e.g., tutoring, workshops, writing guides, handbooks) intended to support students as they work to construct and share knowledge through writing (see [http://writingcenter.gmu.edu/](http://writingcenter.gmu.edu/)).

- The Counseling and Psychological Services (CAPS) staff consists of professional counseling and clinical psychologists, social workers, and counselors who offer a wide range of services (e.g., individual and group counseling, workshops and outreach programs) to enhance students’ personal experience and academic performance (see [http://caps.gmu.edu/](http://caps.gmu.edu/)).

- The Student Support & Advocacy Center staff helps students develop and maintain healthy lifestyles through confidential one-on-one support as well as through interactive programs and resources. Some of the topics they address are healthy relationships, stress management, nutrition, sexual assault, drug and alcohol use, and sexual health (see [http://ssac.gmu.edu/](http://ssac.gmu.edu/)). Students in need of these services may contact the office by phone at 703-993-3686. Concerned students, faculty and staff may also make a referral to express concern for the safety or well-being of a Mason student or the community by going to [http://ssac.gmu.edu/make-a-referral/](http://ssac.gmu.edu/make-a-referral/).

For additional information on the College of Education and Human Development, please visit our website [https://cehd.gmu.edu/](https://cehd.gmu.edu/).