I. Course

A. Catalog Description
   1. SOCW 3330: Nonprofit Financial Management [Credit 3 (3-0)].
      Prerequisite: Junior standing and consent of the instructor or the Director
      of the Nonprofit Leadership Alliance. Principles of financial management
      and budgeting in nonprofit human services organizations.

   2. SOCW 7330: Fiscal Management and Budgeting [Credit 3 (3-0)].
      Prerequisite: Successful completion of foundation curriculum or consent of
      instructor. Basic discussion, analysis, and implementation of financial and
      budgeting theories and techniques applicable to planning, operating, and
      developing social services.

B. Purpose
   The purpose of this course is to introduce students to the role of financial
   management in the modern nonprofit organization. The course covers
   applications of budgeting, and financial and managerial accounting principles
   and procedures to nonprofit organizations (social services, educational
   institutions, the arts, cultural and recreational entities, charitable foundations,
   etc.). It is best that students have had some previous exposure to these topics,
   but this is not an absolute requirement. The emphasis throughout the course is
   on the practical application of the fundamental requirements of accounting and
   financial decision making in the nonprofit organization.

II. Course Objectives
   Upon completion of this course students will be able to demonstrate the
   following competencies:

   1. Demonstrate knowledge of the major operating revenue sources of
      nonprofits, including donations, grants, and commercial revenues, and the
      relative importance of each for various types of nonprofit entities;

   2. Understand and apply the knowledge of basic concepts and terminology
      related to cost analysis in nonprofit organizations as well as demonstrate
      the ability to conduct cost analyses of specific departments and services
      within a nonprofit organization;
3. Integrate knowledge of the different types of budgets that nonprofits may employ and the concept of strategic budgeting used in “capital-constrained” organizations;
4. Ability to employ flexible budgeting, breakeven analysis, and variance analysis of established budgets; and
5. Demonstrate knowledge of nonprofit financial accounting principles and procedures, and ability to read, interpret and understand the audited financial statements of a nonprofit entity.

III. Course Content
This course includes content in the following areas:
1. Skill development in basic accounting, budgeting, strategic planning, grant making, grant writing, fiscal ethical decision making
2. Networking opportunities and lectures from current nonprofit professionals
3. Practical Application and Demonstration of Nonprofit Financial Management and Fiscal Management & Budgeting skills

IV. Course Structure
This Spring 2016 semester course will consist of 15 class periods including mandatory attendance as indicated in the class timeline. The content will be delivered in seminar format, utilizing a variety of teaching and learning techniques including: lectures, in-class interactive group discussions, individual participation and group presentations, nonprofit case studies, handouts, analysis of IRS nonprofit forms, and guest presenters from the nonprofit professional sector.

V. Textbooks
The following textbooks are required for class readings and in-class assignments. There will also be some additional readings assigned and handouts:

Required:

Recommended:


VI. Course Requirements
A. Reading Assignments and In-Class Assignments: Readings are listed on the class outline and are to be completed prior to the scheduled class. Please note that the lectures are designed to clarify and supplement the assigned readings—they are not designed to review them in detail. It is critical that you remain current with the readings in order to participate fully in class discussions and activities. Some readings are assigned directly from the textbook, while other readings can be found via the UH Library, the internet, or posted on the class Blackboard site. Materials for the in-class assignments will be provided by the instructor and will
count towards participation grades. Recommended readings will be made available to the class as supplemental reading handouts to be used during an in-class activity or on blackboard for reading completed prior to class.

B. **Written Assignments:** All written assignments are expected to be in APA format, professionally written according to the instructions, and considered original work. The written assignments consist of: 1) Topic paper & volunteer hours on fiscal ethics, 2) Mini-grant application for a nonprofit agency and 3) Financial/Program Management Assessment of a nonprofit agency (in partial fulfilment of and in-class small group activity).

C. **Professional Group Presentation of a Nonprofit Agency**
In a small group of 4-5 individuals, students will conduct an assessment of a nonprofit, determine program needs, review financial reports, determine financial strengths/limitations, develop a short and long-term fiscal strategic plan, and present a compilation of the information in mini-grant proposal format to the larger class. The class will also participate in scoring the presentation and is worth 10% of this projects grade. This nonprofit agency must be different than other groups’ agencies. Student groups must have instructor approval of agency before beginning work on the project. This is a professional presentation that requires high quality demonstration of presentation skills and professional attire. Mandatory class attendance is required for both presentation days.

D. **In-Class Financial/Program Management Assessment:** An in class small group activity will be provided for the class to complete in multiple sessions including take-home time. Students are expected to select a non-profit agency to practice analyzing using data gathered from fiscal and programmatic perspectives. Useful materials from the textbook and supplemental readings as well as handouts will be provided to assist in this assignment.

E. **Extra Credit:** Extra credit article reviews and/or additional volunteer hours in an NCI tax center are available upon request and with a scheduled individual appointment with the instructor.

F. **Attendance:** Attendance is critical to successful learning in this course and to your development of essential social work practice/nonprofit leadership skills. Students can receive full class participation points for class attendance by attending the entire class session (do not be late or leave early). Each absence (without notifying the instructor) will result in points deducted for attendance, as does arriving more than 20 minutes late or sleeping in class. (Exceptions: death in the family, illness with physicians note, or agreement reached in advance that an absence is excusable.) More than 2 absences will automatically result in a lower letter grade. If you know in advance that you need to be absent from class or if the class assignments interfere with professional student group events, please notify me in writing via e-mail. The University of Houston “respects the religious observance of students (e.g. Religious Holy Days) even though they may conflict with university class meetings, assignments, or examinations” (UH Undergraduate Studies Handbook, p. 63). In such situations, students may request an excused absence. I will honor such requests, but do ask that you please notify me in advance, in writing via e-mail.
VII. Evaluation and Grading
Several methods will be used to assess and evaluate your progress in this course and achievement of the course objectives.

A. Grading Assignments and Distribution:

**SOCW 3330: Nonprofit Financial Management**
1. Reading Assignments, Class Participation, In-Class Assignments — 10%
2. In-Class Fiscal/Program Management Assessment Due 2/20 — 15%
3. Topic Paper on Fiscal Ethics Due 3/6 — 20%
4. Mini-grant Application for Nonprofit Due 4/3 -- 20%
5. Final Group Presentation Due 5/1 & 5/8- 35%

**SOCW 7330: Fiscal Management & Budgeting**
1. Reading Assignments, Class Participation, In-Class Assignments — 10%
2. In-Class Fiscal/Program Management Assessment Due 2/20 — 15%
3. Topic Paper and Volunteer hours on Fiscal Ethics Due 3/6 — 20%
4. Mini-grant Application for Nonprofit Due 4/3-- 20%
5. Final Group Presentation Due 5/1 & 5/8-- 35%

B. Grading Scale: Scores from each written assignment and the class participation grade will be converted according to the grading distribution indicated above.

The following standard grading scale has been adopted for all courses taught in the college.

- **A** = 96-100% of the points  
  - **C+** = 76-79.9%
- **A-** = 92-95.9%  
  - **C** = 72-75.9%
- **B+=** 88-91.9%  
  - **C-** = 68-71.9%
- **B** = 84-87.9%  
  - **D** = 64-67.9%
- **B-** = 80-83.9%  
  - **F** = Below 64%

VIII. Policy on grades of I (Incomplete):

The grade of "I" (Incomplete) is a conditional and temporary grade given when students are either (a) passing a course or (b) still have a reasonable chance of passing in the judgment of the instructor but, for non-academic reasons beyond their control have not completed a relatively small part of all requirements.

Students are responsible for informing the instructor immediately of the reasons for not submitting an assignment on time or not taking an examination. Students must contact the instructor of the course in which they receive an "I" grade to make arrangements to complete the course requirements. Students should be instructed not to re-register for the same course in a following semester in order to complete the incomplete requirements.

The grade of "I" must be changed by fulfillment of course requirements within one year of the date awarded or it will be changed automatically to an "F" (or to a "U" [Unsatisfactory] in S/U graded courses). The instructor may require a time period of less than one year to fulfill course requirements, and the grade may be changed by the instructor at any time to reflect work completed in the course. The grade of "I" may not be changed to a grade of W.
I. Policy on academic dishonesty and plagiarism

Please click the link below for the full explanation of the Academic Honesty policy and procedure
Definitions:

“Academic dishonesty” means employing a method or technique or engaging in conduct in an academic endeavor that contravenes the standards of ethical integrity expected at the University of Houston or by a course instructor to fulfill any and all academic requirements. Academic dishonesty includes but is not limited to, the following:

Plagiarism
Representing as one’s own work the work of another without acknowledging the source (plagiarism). Plagiarism includes copying verbatim text from the literature, whether printed or electronic, in all assignments including field.

Cheating and Unauthorized Group Work
Openly cheating in an examination, as copying from another’s paper; c.
Being able to view during an examination, quiz or any in-class assignment an electronic device that allows communication with another person, access to unauthorized material, access to the internet, or the ability to capture an image, unless expressly permitted by the instructor;
Using and/or possessing “crib notes,” as unauthorized use of notes or the like to aid in answering questions during an examination;
Giving or receiving unauthorized aid during an examination, such as trading examinations, whispering answers, and passing notes, and using electronic devices to transmit or receive information;
Securing another to take a test in the student’s place. Both the student taking the test for another and the student registered in the course are at fault;

Fabrication, Falsification, and Misrepresentation
Changing answers or grades on a test that has been returned to a student in an attempt to claim instructor error;
Using another’s laboratory results as one’s own, whether with or without the permission of the owner;
Falsifying results in laboratory experiments;
Misrepresenting academic records or achievements as they pertain to course prerequisites or corequisites for the purpose of enrolling or remaining in a course for which one is not eligible;
Representing oneself as a person who has earned a degree without having earned that particular degree

Stealing and Abuse of Academic Materials
Stealing, as theft of tests or grade books, from faculty offices or elsewhere,
or knowingly using stolen tests or materials in satisfaction of exams, papers, or other assignments; this includes the removal of items posted for use by the students;
Mutilating or stealing library metamaterials; misshelving materials with the intent to reduce accessibility to other students;

Complicity in Academic Dishonesty
Failing to report to the instructor or departmental hearing officer an incident which the student believes to be a violation of the academic honesty policy;
Academic Misconduct
Any other conduct which a reasonable person in the same or similar circumstances would recognize as dishonest or improper in an academic setting.

Process:
Students shall have the responsibility of reporting incidents of alleged academic dishonesty to the instructor of record involved or to the appropriate authority if the alleged act is not associated with a specific class within 5 class days of the incident. Faculty or instructor of record shall have the responsibility of reporting incidents of alleged academic dishonesty through their college hearing officer within 5 class days of the incident. The faculty should include the recommended sanction in the report. The college hearing officer will notify the student of the report and recommended sanction. The student can accept the sanction and waive a hearing or request a college hearing. A hearing shall be set within 10 days and would be consist of two faculty and three students chosen by the hearing officer.

IX. Course Schedule and Reading Assignments

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
<th>Readings/PPT/Videos</th>
<th>Assignments Due</th>
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<tbody>
<tr>
<td>Week 1</td>
<td>Course Intro. Organizational Structure, Mission Statements, IRS Status, Fiscal Management &amp; Ethics, Budgeting Basics</td>
<td>Curse Syllabus McLaughlin Ch. 1-2</td>
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<td>01/16</td>
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<td>Week 2</td>
<td>Accounting Basics Board Role S-O Law Budgeting Basics</td>
<td>McLaughlin Ch. 3-4 Dropkin, Lalpin, LaTouche Ch. 1-6 Worth Ch. 4-5</td>
<td>Google: Fiscal “Mis”- Management of Non-profits</td>
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<td>01/23</td>
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<td>Week 3</td>
<td>01/30</td>
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<tr>
<td><em>Laptops/tablets needed for class, may share with a partner</em></td>
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<tr>
<td>Balance Sheets</td>
<td>Financial Analysis</td>
<td>Budgeting Basics</td>
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<tr>
<td>Mc Laughlin Ch. 5-6</td>
<td>Dropkin, Lalpin, LaTouche Ch. 1-6</td>
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<tr>
<td>In-Class Activity: Agency Structure &amp; Organizational Flow Charts</td>
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<tr>
<td>In-Class Activity: Balance Sheets</td>
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**Laptops Required Today, may share with a partner**

<table>
<thead>
<tr>
<th>Week 4</th>
<th>02/06</th>
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<tbody>
<tr>
<td>NP Accounting</td>
<td>Cost Accounting</td>
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<tr>
<td>Mc Laughlin Ch. 7-9</td>
<td>Dropkin, Lalpin, LaTouche Ch. 1-6</td>
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<thead>
<tr>
<th>Week 5</th>
<th>02/13</th>
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<tbody>
<tr>
<td>Mc Laughlin Ch. 10-11</td>
<td>Dropkin, Lalpin, LaTouche Ch. 7-13</td>
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<thead>
<tr>
<th>Week 6</th>
<th>02/20</th>
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<tbody>
<tr>
<td>Budgeting Indirect Cost Pricing</td>
<td>Budget Calendars Annual Budget Prep.</td>
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<tr>
<td>Mc Laughlin Ch. 12-14</td>
<td>Dropkin, Lalpin, LaTouche Ch. 7-13</td>
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**In-Class Activity Due Today**

<table>
<thead>
<tr>
<th>Week 7</th>
<th>02/27</th>
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<tbody>
<tr>
<td>Budget Reports IRS Forms</td>
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<tr>
<td>Supplementary Reading</td>
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<tr>
<td>In-Class Activity: Sample Budgets and Programs</td>
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<tr>
<th>Week 8</th>
<th>03/06</th>
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<tr>
<td>Funding Issues Operating Budgets Grant Writing Fund Development Grant Making</td>
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<tr>
<td>Mc Laughlin Ch. 15-16</td>
<td>Dropkin, Lalpin, LaTouche Ch. 7-13</td>
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<tr>
<td>Topic Paper on Fiscal Ethics Due</td>
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<td>Worth Ch. 11-14</td>
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<tr>
<th>Week 9</th>
<th>03/13</th>
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<tr>
<td>Spring Break!!</td>
<td>NO CLASS TODAY!!</td>
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<tr>
<td>No Assignment Due!!</td>
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</table>
| Week 10 | 03/20 | Operating Budgets Cont.  
Short and Long-term Strategic Financing Grants, cont. | Dropkin, Lalpin, LaTouche Ch. 14-24  
Worth Ch. 7-8 | Sign up for final presentation dates & times |
|---|---|---|---|---|
| Week 11 | 03/27 | Internal controls Management control issues Income & Expenses | Mc Laughlin Ch. 17-18  
Dropkin, Lalpin, LaTouche Ch. 14-24 |  
|
| Week 12 | 04/03 | Insurance Internal controls Risk Management Social Entrepreneurship  
MORE BUDGETS | Mc Laughlin Ch. 19-20  
Dropkin, Lalpin, LaTouche Ch. 14-24  
Worth Ch. 17 | Mini-Grant Application Due  
Mini-Grant Application Due |
| Week 13 | 04/10 | Short-term resource Management Capital Investment Monitoring & Mod. | LaTouche Ch. 14-24 |  
|
| Week 14 | 04/17/2017 | Final Presentations | Professional Dress Required  
Refreshments Optional | Group Presentations: 1-4  
Group Presentations: 1-4 |
| Week 15 | 04/24/2017 | Final Presentations | Professional Dress Required  
Refreshments Optional | Group Presentations: 5-8  
Group Presentations: 5-8 |

**X. Americans with Disabilities Statement**
The University of Houston System complies with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, pertaining to the provision of reasonable academic adjustments/auxiliary aids for students with a disability. In accordance with Section 504 and ADA guidelines, each University within the System strives to provide reasonable academic adjustments/auxiliary aids to students who request and require them. If you believe that you have a disability requiring an academic adjustments/auxiliary aid, please contact the UH Center for Disabilities at 713-743-5400.
XI. Counseling and Psychological Services

Counseling and Psychological Services (CAPS) can help students who are having difficulties managing stress, adjusting to college, or feeling sad and hopeless. You can reach CAPS (www.uh.edu/caps) by calling 713-743-5454 during and after business hours for routine appointments or if you or someone you know is in crisis. Also, there is no appointment necessary for the “Let’s Talk” program, which is a drop-in consultation service at convenient locations and hours around campus. http://www.uh.edu/caps/outreach/lets_talk.html.

Revised: July 11, 2017