

**RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY**  
**SCHOOL OF SOCIAL WORK**  
**COURSE OUTLINE**  
**19:910:537:90: Financial Management Online**

**Spring 2023**

**Instructor:**

**Email:**

**Office Hours:**

**I. Catalog Course Description**

This course presents an overview of the fiscal responsibilities of nonprofit agency executives. The accounting process, financial statements, budgeting, internal controls, audits, tax compliance, and fund accounting are examined.

**II. Course Overview**

This course is designed to provide students with a working knowledge of the tools of financial management of nonprofit organizations. These include financial analysis, financial planning, budgeting, marketing, costing, and other processes as applied to human service organizations.

**III. Place of Course in Program**

This course is an Advanced Elective, with successful completion of the Foundation year as a prerequisite. It is open to students in the Clinical and the Management and Policy concentrations.

**IV. Program Level Learning Goals and the Council of Social Work Education's Social Work Competencies**

The MSW Program at Rutgers is accredited by the Council on Social Work Education (CSWE). Students are welcome to review CSWE's accreditation standards at [www.cswe.org](http://www.cswe.org)

In keeping with CSWE standards, the Rutgers School of Social Work has integrated the CSWE competencies within its curriculum. *These competences serve as program level Learning Goals for the MSW Program and include the following. Upon completion of their MSW education students will be able to: demonstrate ethical and professional behavior; engage in diversity and difference in practice; advance human rights and social, economic and environmental justice; engage in practice informed research and research informed practice; engage with individuals, families, groups organizations and communities; intervene with individual, families, groups organizations and communities; and evaluate practice with individuals, families, groups, organizations and communities.*

This course will assist students in developing the following competencies:

*Competency 1: Demonstrate Ethical and Professional Behavior*

- Make ethical decisions by applying the standards of the NASW Code of Ethics, relevant laws and regulations, models for ethical decision-making, ethical conduct of research, and additional codes of ethics as appropriate to context;
- Use reflection and self-regulation to manage personal values and maintain professionalism in practice situations;
- Demonstrate professional demeanor in behavior; appearance; and oral, written, and electronic communication;

*Competency 5: Engage in Policy Practice*

- Assess how social welfare and economic policies impact the delivery of and access to social services;
- Identify and analyze policies, laws, rules, and governmental regulations that affect human services in their domain of practice and how these affect the organization, financing and delivery of such services;

**V. Course Level Learning Goals**

By the end of this course, students will be able to demonstrate skill in:

- Articulating how financial activities reflect an organization's mission
- Knowing and understanding financial management processes
- Reading, analyzing, and constructing a budget
- Using financial data for decision-making and managing financial resources
- Communicating financial information to stakeholders

**VI. School of Social Work Mission Statement and School-wide Learning goals**

The mission of the School of Social Work is to develop and disseminate knowledge through social work research, education, and training that promotes social and economic justice and strengths individual, family, and community well-being, in this diverse and increasingly global environment of New Jersey and beyond.

School Wide Learning Goals: Upon graduation all students will be able to:

1. Demonstrate Ethical and Professional Behavior;
2. Engage Diversity and Difference in Practice; and
3. Engage, Assess, and Intervene with Individuals, Families, Groups, Organizations, and Communities

## VII. Required Texts and Readings

Sanchez Mayers, R. (2023). *Financial Management for Nonprofit Human Service Organizations*, 3rd edition, Springfield: Charles C. Thomas, Publisher. Draft chapters will be available in each module, therefore, no book is needed to be purchased.

Sanchez Mayers, R. & Fulghum, F. H. (2023). *Cases, Readings, and Exercises in Financial Management for Nonprofit Human Service Organizations* (Workbook). Excerpts from the Workbook will be available in the Modules.

Other required readings (separate from textbook) are available through the Rutgers University Library “Reading List” that is integrated into your Canvas course. To find your readings:

Click on the “Reading List” tab in the Canvas navigation bar to the left hand side of the course. Please note: this list contains links to articles and other required readings separate from the textbook (if applicable). Please follow the syllabus and/or Canvas Readings and Resources page in each module for more specific required readings and resources for each week (including textbook/media).

For further instructions [please click here for a video tutorial](#)

Other readings may also be assigned or distributed during the semester. In addition, it is suggested that students attempt to regularly read and seek to understand financially-oriented publications, such as *The Wall Street Journal*, *Financial Times*, *The Economist*, and so forth.

## VIII. Course Attendance and Participation Policies

Class exercises and assignments will be from the Workbook. There are specific requirements for each topic of the course, but in general the student is expected to:

1. Read assigned work and be prepared to discuss the readings
2. Participate in all class exercises;
3. Complete all written assignments

### *Format of the Online Course*

This course uses Canvas and is asynchronous. This means that you can access the Modules of this course at a time of your choosing. The class will not “meet” during the semester although assignments will have specified due dates in Canvas. It is strongly suggested that you check the course website a few times a week to make sure you stay on schedule with readings and assignments, and also to check for any announcements.

Each class session will consist of **one or more** of the following:

- A video lecture for each chapter, these can be found under the Modules tab in Canvas;
- A class activity, exercise, team exercise, or quiz

No face-to-face meetings are required of students. However, the Instructor will be available frequently throughout the semester in the Canvas chat room and Zoom will respond to threaded discussion items regularly. Any questions should be submitted to the Virtual Office or the Student Lounge. Questions of a personal nature should be sent through Canvas email.

Assignments and short exercises will be posted in Canvas. Students will upload their completed assignments under the Assignment tab. When your assignment is graded, you will find Instructor comments on the Assignments page.

Under the course Modules, you will find all weekly video lectures plus additional materials such as the Workbook, extra readings, etc.

You can contribute to the development of a constructive learning environment in the online class by being a prepared and active learner through:

- Posting comments and answers to instructor questions on the threaded discussions.
- Supporting fellow students by responding to questions in the Student Lounge
- Using the course web site regularly in preparing for class
- Posting questions regarding the course to the instructor in the Virtual Office
- Using the course web site to obtain course materials and handouts
- Contacting the Canvas helpdesk with technical questions about the Internet, email, and Canvas
- Using the tools of Canvas, including the threaded discussions, to support your learning
- Observing proper netiquette with your fellow students and the instructor. In all of your interactions, remember there is a person behind the written post.

### *Netiquette*

- Pause and reflect on a post that is uncomfortable before responding. Consider the root of your emotional reaction.
- Remember, we are discussing ideas and disagreements that are not personal in nature. Take care in crafting your response to demonstrate your disagreement with the idea, not the person.
- Do not participate in "flaming." Flaming is inflammatory comments that are hostile and insulting and do not contribute to the learning process. Choose not to respond to "flames" to support a better learning experience for everyone.
- Be careful with humor and sarcasm. Because the visual cues are absent, many people cannot tell if your comments are meant seriously or facetiously.
- Contribute to a meaningful discussion by presenting your "best self" in the course environment: Take the time to explain your ideas respectfully and completely. However, also keep brevity in mind. You want to make your point clearly, but also make it concisely.
- If a peer misinterprets your meaning, acknowledge this without being rude or defensive. It can be challenging to communicate some ideas in writing. This is your opportunity to practice clarifying your ideas to others.

- Do not post in all caps. This is the equivalent of SHOUTING at someone and is not acceptable.

### **IX. Diversity and Inclusion Statement**

*The RU SSW supports an inclusive learning environment where diversity, individual differences and identities (including race, gender, class, sexuality, religion, ability, etc.) are respected and recognized as a source of strength. Students and faculty are expected to respect differences and contribute to a learning environment that allows for a diversity of thought and worldviews. Please feel free to speak with me if you experience any concerns in this area.*

### **X. Reaching Out and Student Success and Well-Being**

Graduate School is challenging no matter what and this has been a particularly challenging time period for all of us. My goal is to support your success in the classroom despite these challenges. If you are struggling academically or if you have other concerns, please reach out to me and communicate your concerns. I am here to help you with course content and I can refer you to other academic support and/or resources to support your well-being as necessary. Please remember that the [Office of Student Affairs](#) and your advisor are also here to help facilitate your success in our program as well. A variety of resources can be found on including supports around behavioral health/counseling, sexual violence and misconduct diversity and inclusion and bias reporting by campus at <https://socialwork.rutgers.edu/current-students/office-student-affairs>.

### **XI. Assignments and Grading**

Grades will be based upon:

1. Class exercises (each graded pass/fail)*	10%
2. Participation in discussions (graded pass/fail)**	10%
3. Budget assignment	20%
4. Internal control assignment	20%
5. Investment assignment	20%
6. Financial statement analysis	20%

NOTES: \* Class Exercises: You will need a calculator or Excel for some class exercises  
 \*\*Discussions: No credit will be given for late discussions

**The School of Social Work's MSW grading scale is as follows:**

A	92-100
B+	87-91
B	82-86

C+	77-81
C	70-76
F	0-69

\*Scores to be rounded up at .5

**Criteria for grading is as follows:**

1. Completion of assignments in a timely and appropriate manner.
2. Ability to integrate readings by practical application.
3. Ability to write clearly and concisely.
4. Ability to demonstrate creativity and analytical skills in projects.
5. Participation in online discussions and exercises.

**XII. Academic Resources**

**Library Research Assistance**

**Julia Maxwell** is the social work the social work librarian on the New Brunswick Campus [jam1148@libraries.rutgers.edu](mailto:jam1148@libraries.rutgers.edu) p. 848-932-6124; **Natalie Borisovets** is at Newark, Dana Library [natalieb@rutgers.edu](mailto:natalieb@rutgers.edu) 973-353-5909; **Katie Anderson** is at Camden, Robeson Library: [Katie.anderson@rutgers.edu](mailto:Katie.anderson@rutgers.edu) 856-225-2830. They are all available to meet with students.

**Writing Assistance**

Success in graduate school and within the larger profession of social work depends on strong writing skills. Several resources are available to help students strengthen their professional and academic writing skills. Writing assistance is available to all MSW students as described below.

**All MSW Students**

All MSW SSW students: New Brunswick, Camden, Newark, Intensive Weekend, online and blended are eligible to access writing assistance at the New Brunswick Learning Center. <https://rlc.rutgers.edu/student-services/writing-tutoring> Online tutoring is available.

**Newark Students Only**

The Newark writing center is available for MSW students on the Newark campus by appointment. Online tutoring may be available. <http://www.ncas.rutgers.edu/writingcenter>

**Additional Online Resources**

***APA Style***

All students are expected to adhere to the citation style of the *Publication Manual of the American Psychological Association*, 7<sup>th</sup> edition (2020). It can be purchased at [APA Manual 7th Edition](#). The Purdue OWL website also provide assistance with APA style <https://owl.english.purdue.edu/owl/resource/560/01/>

### *Email Etiquette for Students*

<https://owl.english.purdue.edu/owl/resource/694/01/>

### **XIII. Course Evaluation**

Rutgers University issues a survey that evaluates both the course and the instructor. This survey is completed by students toward the end of the semester, and all answers are confidential and anonymous. The instructor may also choose to conduct a mid-point evaluation.

### **XIV. Academic Integrity**

As per Rutgers University Academic Integrity Policy, “Students are responsible for understanding the principles of academic integrity and abiding by them in all aspects of their work at the University. Students are also encouraged to help educate fellow students about academic integrity and to bring all alleged violations of academic integrity they encounter to the attention of the appropriate authorities.” All SSW students are expected to review and familiarize themselves with the [RU Academic Integrity Policy](#) in its’ entirety.

As per Rutgers University Academic Integrity Policy, “The principles of academic integrity require that a student: make sure that all work submitted in a course, academic research, or other activity is the student’s own and created without the aid of impermissible technologies, materials, or collaborations; properly acknowledge and cite all use of the ideas, results, images, or words of others; properly acknowledge all contributors to a given piece of work; obtain all data or results by ethical means and report them accurately without suppressing any results inconsistent with the student’s interpretation or conclusions; treat all other students ethically, respecting their integrity and right to pursue their educational goals without interference. This principle requires that a student neither facilitate academic dishonesty by others nor obstruct their academic progress; uphold the ethical standards and professional code of conduct in the field for which the student is preparing.” <sup>[1]</sup><sub>[SEP]</sub>

Students should review all types of Academic Integrity Violations per the RU Academic Integrity Policy. Below are some of the more common violations, as articulated in Rutgers University Academic Integrity Policy:

**“Plagiarism:** Plagiarism is the use of another person’s words, ideas, images, or results, no matter the form or media, without giving that person appropriate credit. To avoid plagiarism, a student must identify every direct quotation using quotation marks or appropriate indentation and cite

both direct quotation and paraphrasing properly according to the accepted format for the particular discipline or as required by the instructor in a course. Some common examples of plagiarism are: Copying word for word (i.e. quoting directly) from an oral, printed, or electronic source without proper attribution; Paraphrasing without proper attribution, i.e., presenting in one's own words another person's written words or ideas as if they were one's own, regardless of the nature of the assignment; Incorporating into one's work graphs, drawings, photographs, diagrams, tables, spreadsheets, computer programs, or other non-textual material from other sources, regardless of format, without proper attribution.”<sup>[L]</sup><sub>[SEP]</sub>

**“Cheating:** Cheating is the use or possession of inappropriate or prohibited materials, information, sources, or aids in any academic exercise. Cheating also includes submitting papers, research results or reports, analyses, and other textual or visual material and media as one's own work when others prepared them. Some common examples are: Prohibited collaboration: receiving research, programming, data collection, or analytical assistance from others or working with another student on an assignment where such help is not permitted; Copying another student's work or answers on a quiz or examination; Using or having access to books, notes, calculators, cell phones, technology, or other prohibited devices or materials during a quiz or examination; **Submitting the same work or major portions thereof to satisfy the requirements of more than one course without permission from the instructors involved;** Preprogramming a calculator or other device to contain answers, formulas, or other unauthorized information for use during a quiz or examination.; Acquiring a copy of an examination from an unauthorized source before the examination; Having a substitute take an examination in one's place; Submitting a purchased or downloaded term paper or other materials to satisfy a course requirement; Submitting as one's own work a term paper or other assignment prepared, in whole or in part, by someone else.”<sup>[L]</sup><sub>[SEP]</sub>

Any faculty member or academic administrator who becomes aware of a possible academic integrity violation must initiate a formal complaint with the Office of Student Conduct and the SSW's Academic Integrity Facilitator (Patricia Findley at [pfindley@ssw.rutgers.edu](mailto:pfindley@ssw.rutgers.edu)). The AIF deciding the case (the “adjudicator”) shall notify the accused student of the allegation in writing or by electronic communication within fifteen working days of the time the faculty member becomes aware of the alleged violation.

Once the student has been notified of the allegation, the student may not drop the course or withdraw from the school until the adjudication process is complete. A TZ or incomplete grade shall be assigned until the case is resolved. For more information, see [RU Academic Integrity Policy](#) and [Procedures for Adjudicating Academic Integrity Violations](#)

To promote a strong culture of academic integrity, Rutgers has adopted the following honor pledge to be written and signed on examinations and major course assignments submitted for grading: *On my honor, I have neither received nor given any unauthorized assistance on this examination/assignment.*

## **XV. Disability Accommodation**



Rutgers University welcomes students with disabilities into all of the University's educational programs. In order to receive consideration for reasonable accommodations, a student with a disability must contact the appropriate disability services office at the campus where you are officially enrolled, participate in an intake interview, and provide documentation:

<https://ods.rutgers.edu/students/documentation-guidelines>.

If the documentation supports your request for reasonable accommodations, your campus' disability services office will provide you with a Letter of Accommodations. Please share this letter with your instructors and discuss the accommodations with them as early in your courses as possible. To begin this process, please complete the [Registration form](#) on the ODS website.

## **XVI. Other Resources**

### *Victim Assistance*

Our school is committed to fostering a safe, productive learning environment. Title IX and our school policy prohibit discrimination on the basis of sex, which regards sexual misconduct — including harassment, domestic and dating violence, sexual assault, and stalking. We understand that sexual violence can undermine students' academic success and we encourage students who have experienced some form of sexual misconduct to talk to someone about their experience, so they can get the support they need.


Confidential support and academic advocacy are available through the Rutgers Office on Violence Prevention and Victim Assistance, 732.932.1181, <http://vpva.rutgers.edu>. Services are free and confidential and available 24 hrs/day, 7 days a week.

## **XVII. Course Outline**

<b>Activity</b>	<b>Description</b>	<b>Due</b>
<b>Module 1: 1/17/23</b>	<b>Human Services Finance in Context</b>	
<b>Required Readings</b>	Sanchez Mayers, Chapter 1: The Social Context of Human Services Funding Maharaj, S.R. & Paul, T.J. (2011). Ethical issues in healthcare financing. West Indian Medical Journal, 60, 4, 498-501 Jones, J.M. (2006) Understanding environmental influence on human service organizations, <i>Administration in Social Work</i> , 30:4, 63-90, DOI: 10.1300/J147v30n04_05	
<b>Lectures</b>	Video: Welcome to the course Module 1 lecture	
<b>Activity</b>	Introduce yourself to the class	<b>1/23/23</b>

Activity	Description	Due
Discussion	Think of a human service organization with which you may be familiar. What are the most important external forces in its environment at the moment?	1/23/23
<b>Module 2: 1/24/23</b>	<b>Management, Planning, and Budgeting</b>	
Required Readings	Sanchez Mayers, Chapter 2: The Financial Management Process <i>Reading 2-2: 501(c)(3) Organizations</i> <i>Reading 2-3: A little Information about Charitable Registration</i>	1/30/23
Lectures Discussion	Module 2 lecture Sanchez Mayers & Fulghum Workbook, Reading 2-2, what are some benefits that accrue to charitable nonprofits as a result of their being accorded exempt status?	
<b>Module 3: 1/31/23</b>	<b>Budgeting</b>	
Required Readings	Sanchez Mayers, Chapter 3: The Role of Planning in Budgeting Campbell, K. & Haley, B. (2006). Business Planning for Nonprofits: What it is and Why it Matters. The Bridgespan Group. <a href="https://www.bridgespan.org/insights/library/strategy-development/business-planning-for-nonprofits-what-it-is-and-wh">https://www.bridgespan.org/insights/library/strategy-development/business-planning-for-nonprofits-what-it-is-and-wh</a>	
Lectures	Module 3 Lecture	
Discussion	In developing a planned budgeting structure, there are three main approaches: top-down, bottom-up, and goals down/plans up. What are the advantages and disadvantages of each approach?	2/6/23
Assignment	Exercise 3-2	2/6/23
<b>Module 4: 2/7/23</b>	<b>Budgeting (cont.)</b>	
Required Readings	Sanchez Mayers, Chapter 4: Budgeting Workbook, <i>Reading 4-1: Allocate This!</i> Wing, K., Gordon, T., Hager, M., Pollak, T., Rooney, P. (2006). Functional expense reporting for nonprofits. <i>The CPA Journal</i> , 76, 8, 14-18.	2/13/23
Lectures Discussion	Module 4 lecture What are some key functions of the budget?	
Assignment	Exercise 4-2	2/21/23
<b>Module 5: 2/14/23</b>	<b>Marketing and Fundraising</b>	

Activity	Description	Due
<p><b>Required Readings</b></p> <p>Sanchez Mayers, Chapter 5: Marketing and Fundraising Workbook, <i>Reading 5-1: The World's Best Fundraisers</i> <i>Reading 5-2: New Jersey Division of Consumer Affairs Files Consumer Fraud Action Against Newark Organization that Allegedly Misled Charitable Donors</i> Tinkleman, D. (2005). Nonprofit organizations' cost allocations. <i>The CPA Journal</i>, 75, 7, 50,52,54. Taub, M. Hollander, D., Rodriguez, L. &amp; Dyson, R.A. (2019). Applying the new accounting guidance for contributions. <i>The CPA Journal</i>, 89(4), 32-38.</p> <p><b>Lectures</b> <b>Discussion</b> <b>Assignment</b></p> <p>Module 5 lecture Why are marketing concepts useful to nonprofits? Reading 5-2 Due: Budget Assignment</p>		<p><b>2/20/23</b></p> <p><b>2/24/23</b></p>
<p><b>Module 6:</b> <b>2/21/23</b></p>	<p><b>Contracts</b></p>	
<p><b>Required Readings</b></p> <p>Sanchez Mayers, Chapter 6: Purchase of Service Contracting Never, B. &amp; de Leon, E. (2014) The effect of government contracting on nonprofit human service organizations: Impacts of an evolving relationship, <i>Human Service Organizations: Management, Leadership &amp; Governance</i>, 38:3, 258-270, <a href="http://dx.doi.org/10.1080/23303131.2014.896300">http://dx.doi.org/10.1080/23303131.2014.896300</a> Hrywna, M. (2014). Government doesn't pay. <i>The Nonprofit Times</i>, May 30, 2014. <a href="http://www.thenonproffitimes.com/news-articles/government-doesnt-pay/">http://www.thenonproffitimes.com/news-articles/government-doesnt-pay/</a> Meezan, W. &amp; McBeath, B. (2011) Moving Toward Performance-Based, Managed Care Contracting in Child Welfare: Perspectives on Staffing, Financial Management, and Information Technology, <i>Administration in Social Work</i>, 35:2, 180-206. <a href="http://dx.doi.org/10.1080/03643107.2011.557596">http://dx.doi.org/10.1080/03643107.2011.557596</a></p> <p><b>Lectures</b> <b>Discussion</b></p> <p>Module 6 Lecture According to the Hrywna article, what are some problems that nonprofits face in contracting with governmental agencies?</p>		<p><b>2/27/23</b></p>
<p><b>Module 7:</b> <b>2/28/23</b></p>	<p><b>Grantwriting and Grants Management</b></p>	
<p><b>Required Readings</b></p> <p>Sanchez Mayers, Chapter 7: Grantwriting and Grants Management Sanchez Mayers &amp; Fulghum Workbook, <i>Reading 6-1: Reflections of a Proposal Reviewer</i> Your project budget: Does the means support the methods? <i>The Nonprofit Times</i>, September 9, 2015. <a href="http://www.thenonproffitimes.com/management-tips/your-project-budget-does-the-means-support-the-methods/">http://www.thenonproffitimes.com/management-tips/your-project-budget-does-the-means-support-the-methods/</a></p> <p><b>Lecture</b></p> <p>Module 7 Lecture</p>		

Activity	Description	Due
Discussion	When an agency grants team responds to an RFP, what types of data should the team seek, and from what sources?	3/6/23
<b>Module 8: 3/7/23      Fees-for-Service and Third-party Payments</b>		
<b>Required Readings</b>  <b>Lectures</b>  <b>Assignment</b>	Sanchez Mayers, Chapter 8: Fees-for-Service and Third-Party Payments Brown, M. (2018). The moralization of commercialization: Uncovering the history of fee-charging in the U.S. nonprofit human services sector. <i>Nonprofit and Voluntary Sector Quarterly</i> , 47(5) 960–983. Young, D.R., Jung, T., & Aranson, R. (2010). Mission–market tensions and nonprofit pricing. <i>The American Review of Public Administration</i> , 40 (2), 153-169  Module 8 Lecture  Sanchez Mayers & Fulghum Workbook, Exercise 8-2	3/20/23
3/11/23- 3/19/23	***Spring Break **** 	
<b>Module 9: 3/21/23      Internal Control</b>		
<b>Required Readings</b>	Sanchez Mayers, Chapter 9: Internal Control D’Aquila, J.M. & Houmes, R. (2014). COSO’s updated internal control and enterprise risk management frameworks. <i>The CPA Journal</i> , 84(5),54-59. Olson, C. (2010). Tips for internal controls for big and small. <i>The Nonprofit Times</i> , August 24, 2010. <a href="http://www.thenonprofitimes.com/news-articles/tips-for-internal-controls-for-big-and-small/">http://www.thenonprofitimes.com/news-articles/tips-for-internal-controls-for-big-and-small/</a>	
Lecture	Module 9 Lecture	
<b>Discussion</b>  <b>Assignment</b>	What sections of the NASW Code of Ethics do you find most relevant to nonprofit financial management and why?  Sanchez Mayers & Fulghum Workbook, Exercise 9-1: Internal Control Assignment	3/27/23  3/27/23
<b>Module10: 3/28/23      Investments</b>		

Activity	Description	Due
<b>Required Readings</b>	Sanchez Mayers, Chapter 10: Investments Sanchez Mayers & Fulghum Workbook, <i>Reading 10-1: How to read a stock market report</i> Haber, J. (2019). A primer on cause investing. <i>The CPA Journal</i> , 89(4), 46-54. Bruser, B. (2016). Five best-practice investing tips for nonprofits. First Republic, August 22, 2016. <a href="https://www.firstrepublic.com/articles-insights/life-money/support-your-community/five-best-practice-investing-tips-for-nonprofits">https://www.firstrepublic.com/articles-insights/life-money/support-your-community/five-best-practice-investing-tips-for-nonprofits</a> Daks, M. (2015). Sustainable investing: Maximizing earnings while minimizing risks. <i>The Nonprofit Times</i> , October 5, 2015. <a href="http://www.thenonprofitimes.com/news-articles/sustainable-investing/">http://www.thenonprofitimes.com/news-articles/sustainable-investing/</a>	
<b>Lectures</b>	Module 10 Lecture	
<b>Discussion</b>	What should be the major investment objective of the nonprofit human service agency? Why?	<b>4/3/23</b>
<b>Assignment</b>	Sanchez Mayers & Fulghum Workbook, Exercise 10-1 Exercise 10-2 or Exercise 10-3	<b>5/4/23</b>
<b>Module 11 4/4/23</b>	<b>Accounting</b>	
<b>Required Readings</b>	Sanchez Mayers, Chapter 11: The Basics of Accounting <i>Suggested Reading:</i> Shortbridge, T. (2015). Understanding Accounting Without Falling Asleep. Amazon.com Services LLC	
<b>Lectures</b>	Module 11 Lecture	
<b>Discussion</b>	What are the basic differences between nonprofit accounting and for-profit accounting?	4/10/23
<b>Assignment</b>	Exercise 11-2	4/13/23
<b>Module 12: 4/11/23</b>	<b>Nonprofit Accounting</b>	
<b>Required Readings</b>	Sanchez Mayers, Chapter 12: Nonprofit Accounting Garven, J. (2015). The basics about nonprofits: A beginner's guide for CPAs. <i>CPA Journal</i> , 85 (6), 18-19 Rivas, D. (2015). Your check's not in the mail: Choosing software to manage nonprofit payroll. <i>The Nonprofit Times</i> , April 1.	

Activity	Description	Due
	<a href="http://www.thenonprofittimes.com/news-articles/your-checks-not-in-the-mail-choosing-software-to-process-nonprofit-payroll/">http://www.thenonprofittimes.com/news-articles/your-checks-not-in-the-mail-choosing-software-to-process-nonprofit-payroll/</a> Best Accounting Software for Nonprofits: <a href="https://www.investopedia.com/best-accounting-software-for-nonprofits-5070828">https://www.investopedia.com/best-accounting-software-for-nonprofits-5070828</a>	
<b>Lecture</b>	Module 12 Lecture	
<b>Assignment</b>	Exercise 12-1	<b>4/18/23</b>
<b>Module 13: 4/18/23</b>	<b>Financial Reporting</b>	
<b>Required Readings</b>	Sanchez Mayers, Chapter 13: Financial Reporting Sanchez Mayers & Fulghum Workbook, Reading 13-1: How to Read the Form 990 Nonprofit Times (2019). Accounting under regulatory scrutiny. January 23, 2019. Author. <a href="https://www.thenonprofittimes.com/accounting/accounting-under-regulatory-scrutiny/">https://www.thenonprofittimes.com/accounting/accounting-under-regulatory-scrutiny/</a>	
<b>Lectures</b>	Module 13 Lecture	
<b>Discussion</b>	Discussion question from Reading 13-1	<b>4/24/23</b>
<b>Assignment</b>	Exercise 13-1 or 13-2	<b>4/25/23</b>
<b>Module 14: 4/25/23</b>	<b>Financial Statement Analysis</b>	
<b>Required Readings</b>	Sanchez Mayers, Chapter 14: Financial Statement Audits and Analysis Workbook, <i>Reading 13-1: What the Auditors Found</i> Tinkelman, D. & Donabedian, B. (2007). Street Lamps, Alleys, Ratio Analysis, and Nonprofit Organizations. <i>Nonprofit Management &amp; Leadership</i> , 18 (1), 5-18.	
<b>Lecture</b>	Module 14 Lecture	
<b>Discussion</b>	What are some benefits of an audit for an agency?	<b>5/1/23</b>
<b>Due</b>	Sanchez Mayers & Fulghum Workbook, Exercise 14-1: Ratios and Financial Statement Analysis	<b>5/1/23</b>
<b>Module 15: 5/2/23</b>	<b>Final Assignment Due</b>	
<b>Assignment</b>	Submit Final Assignment	<b>5/4/23</b>

*Please Note: All items in this syllabus are subject to change with advance notice from the instructor to the students.*