

Syllabus

SCHOOL OF EDUCATION AND LEADERSHIP
MAL 568: Financial Management of Nonprofit
Organizations

3 Credits
Effective 7/1/2016

Access to the Internet is required.
All written assignments must be in Microsoft-Word-compatible formats.
See the library's APA Style Guide tutorial for a list of resources that can help you use APA style.

FACULTY

Faculty Name: FACULTY NAME

Contact Information: CONTACT INFORMATION

[INSTRUCTOR MAY INSERT PERSONAL MESSAGE IF DESIRED]

COURSE DESCRIPTION

This course provides a foundation for effective financial management to promote the financial sustainability of the nonprofit organization. Emphasis will be placed on understanding financial systems as they apply to the nonprofit organization; evaluation of the financial health of the nonprofit; and strategies to improve the financial condition of the nonprofit organization including budgeting, cash management and banking, financial reporting, purchasing and contracting, borrowing and risk management.

COURSE RESOURCES

Required and recommended resources to complete coursework and assignments are found on the course [Reading List](#). The reading list can be found under *Course Information* in Blackboard as well as from the library homepage.

Note: Required resources that must be purchased by the student are tagged “Purchase from a vendor of your choosing.” Required resources with a direct link, “Available through CityU Library”, are available at no cost to students.

Students in Canada will see required resources they need to purchase tagged “Purchase from the Canadian Bookstore.” Students outside the U.S. and Canada should contact their advisor or textbook coordinator for additional information.

CITYU LEARNING GOALS

This course supports the following City University learning goals:

- Critical thinking and information literacy

COURSE OUTCOMES

In this course, learners:

- Analyze the financial health of a nonprofit organization
- Examine the issues affecting the fiscal management of a nonprofit organization
- Develop procedures to ensure effective internal controls in a nonprofit organization

OVERVIEW OF COURSE GRADING

The grades earned for the course will be derived using City University of Seattle's decimal grading system, based on the following:

<i>Overview of Required Assignments</i>	<i>% of Final Grade</i>
Financial Issues	25%
Financial Analysis	30%
Financial Procedures Guide	25%
Instructor Determined Assignments	20%
TOTAL	100%

SPECIFICS OF COURSE ASSIGNMENTS

The instructor will provide grading rubrics that will provide more detail as to how this assignment will be graded.

Financial Issues

Students will choose two major issues that impact the fiscal management of nonprofit organizations, and analyze these issues. Issues include, but are not limited to: sustainability, government-private partnerships, taxation and policy changes, and impact/cause giving. The analysis paper will include: (a) an in-depth examination of each issue with a clear rationale for how they impact a nonprofit's financial management policies and procedures; (b) the effects of the combination of issues; (c) a set of recommendations based in the literature and best practices regarding how nonprofit organizations can position themselves for long term sustainability in light of the issues analyzed; and (d) a conclusion. This paper will be 6 to 8 pages, double-spaced in 12pt. Times New Roman font. A minimum of six (6) quality references and adherence to APA writing conventions is required.

<i>Components</i>	<i>% of Grade</i>
Writing and Organization	20%
References and APA	10%
Examination and Rationale for Impact	35%
Recommendations	20%
Analysis of Combining Issues	15%
TOTAL	100%

Financial Analysis

Students will analyze the major fiscal features of a nonprofit organization (one familiar and accessible to the student or one that can be researched). Students may utilize financial information via a publicly available tax form (e.g. IRS form 990) or another form of financial disclosure for the organization (e.g. annual report). The analysis will include: (a) an introduction and background of the nonprofit organization selected for the assignment: its mission, vision, programs, the organizational structure, and other relevant data; (b) a clear assessment of the state of the organization's current budget, sources of revenues, expenses, and any major external trends that affect it; (c) a discussion of the key stakeholders involved in fiscal management issues: roles, responsibilities; (d) A set of at least three recommendations for improving the fiscal management of the organization based on best practices; and (e) a conclusion. The final paper will be 6 to 8 pages, double-spaced in 12pt. Times New Roman font. A minimum of six (6) quality references and adherence to APA writing conventions is required.

Components	% of Grade
Writing and Organization	20%
References and APA	10%
Introduction and Background	10%
Analysis of the Current State of Budget	25%
Discussion of Key Stakeholders	15%
Recommendations	20%
TOTAL	100%

Financial Procedures Guide

Students will construct the elements for a financial policy and procedure guide for a nonprofit organization that they research or one that they are familiar with. The organization will be a different organization than the previous assignment. The paper will include: (a) an introduction and background to the organization; (b) a discussion of the importance of good overall fiscal management in a nonprofit organization and how these the financial policies and procedures reflects the characteristics of the organization; (c) sections for the guide that includes detailed policies and procedures for matters including, but not limited to: revenue to the organization, financial statements to the board; internal controls and assuring proper accounting practices; and fraud prevention; (e) a discussion of the significance of each section for sound fiscal health; (f) a conclusion. The final paper will be 7 to 9 pages, double-spaced in 12pt. Times New Roman font. A minimum of five (5) quality references and adherence to APA writing conventions is required.

<i>Components</i>	<i>% of Grade</i>
Policy and Procedures Section	25%
Significance of Policies and Procedures	20%
Writing and Organization	20%
References and APA	10%
Introduction and Background	5%
Importance of Fiscal Management	20%
TOTAL	100%

Formative Assessments

Class participation through formative assessments is an integral part of this course. Formative assessments can be journals, papers, activities, quizzes, discussions, wikis, or other activities determined by the course manager and instructor. Each formative assessment includes its own rubric and/or due date as outlined within the activity to balance participation and enhance learning. Whether in class, online, or in a mixed mode setting, students will be graded on their ability to present, explain, or defend alternative viewpoints and the degree to which they have mastered the concepts and principles inherent in the study of leadership. Written work is assessed on relevance to the subject presented, adherence to writing mechanics and organization, and professional presentation.

<i>Components</i>	<i>% of Grade</i>
Use of Course Concepts	100%
TOTAL	100%

COURSE POLICIES

Late Assignments

Doctoral students are required to submit all assignments by the due dates stated in the course schedule. A late assignment is one that is submitted after the due date or after any extension has expired.

If circumstances prevent a student from meeting the due date, the student needs to contact the instructor and request an extension at least 48 hours prior to the date the assignment is due. Emergency situations will be considered on a case-by-case basis.

Being busy, pressured with outside work, technical issues, or having competing academic commitments are not valid reasons to grant extensions. A student who receives an extension in advance of the due date and abides by the agreement with the instructor is not subject to late penalties.

Without prior arrangement with the instructor, students who submit assignments late will receive a 5% deduction in grade each day or part of the day that the assignment is late up to a maximum of 25% off. Coursework received after 10 days will not be graded and will receive a zero grade, unless prior arrangements have been made.

Professional Writing

Assignments require error-free writing that uses standard English conventions and logical flow of organization to address topics clearly, completely, and concisely. CityU requires the use of APA style.

Participation

Participation is determined through your active engagement in classroom activities each week. This can be measured through your discussion board posts or by submitting an assignment when due.

UNIVERSITY POLICIES

You are responsible for understanding and adhering to all of City University of Seattle's academic policies. The most current versions of these policies can be found in the University Catalog that is linked from the CityU Web site.

Antidiscrimination

City University of Seattle and its staff and faculty are committed to supporting our students. We value equity, diversity, and

inclusion as a way of life as well as the educational opportunities it provides. City U will not tolerate any form of discrimination based on race, color, ethnicity, sexual orientation, gender identification, socioeconomic status, or religious values. If you have experienced any discrimination based on any of the above, we encourage you to report this to the University. Please report this to your instructor. If you do not feel safe reporting this to your instructor, please report to the Provost or to the Vice President of Student Affairs.

Non-Discrimination & Prohibition of Sexual Misconduct

City University of Seattle adheres to all federal, state, and local civil rights laws prohibiting discrimination in employment and education. The University is committed to ensuring that the education environment is bounded by standards of mutual respect and safety and is free from discriminatory practices.

In the U.S., the University is required by Title IX of the Education Amendments of 1972 to ensure that all of its education programs and activities do not discriminate on the basis of sex/gender. Sex include sex, sex stereotypes, gender identity, gender expression, sexual orientation, and pregnancy or parenting status. Sexual harassment, sexual assault, dating and domestic violence, and stalking are forms of sex discrimination, which are prohibited under Title IX and by City University of Seattle policy. City University of Seattle also prohibits retaliation against any person opposing discrimination or participating in any discrimination investigation or complaint process internal or external to the institution. Questions regarding Title IX, including its application and/or concerns about noncompliance, should be directed to the Title IX Coordinator. For a complete copy of the policy or for more information, visit <https://my.cityu.edu/titleix> or contact the Title IX Coordinator.

In Canada, in compliance with the British Columbia Human Rights Code, the Alberta Human Rights Act, WorksafeBC, and the Workers' Compensation Board of Alberta, the University believes that its environment should at all times be supportive and respectful of the dignity and self-esteem of individuals. Discrimination, harassment and bullying conduct, whether through person to person behaviour or via electronic communications such as email or social media is not acceptable and will not be tolerated. As an educational institution, it is our responsibility to cultivate an environment of excellence, equity, mutual respect and to recognize the value and potential of every individual. The University will take all necessary steps to meet or exceed the requirements of the law to prevent discrimination, harassment and bullying. The Respectful Workplace Policy for the prevention of discrimination, harassment and bullying policy and procedure can be found at <https://www.cityu.edu/discover-cityu/about-cityu/> under the Policies section or at <https://www.cityuniversity.ca/about/>.

Religious Accommodations

City University of Seattle has a policy for accommodation of student absences or significant hardship due to reasons of faith or conscience, or for organized religious activities. The University's policy, including more information about how to request an accommodation, is available in the University Catalog and on the my.cityu.edu student portal. Accommodations must be requested by the 20% mark of this course (e.g. day 14 of a ten-week course, day 7 of a 5-week course) using the Religious Accommodations Request Form found on the student dashboard in the my.cityu.edu student portal.

Academic Integrity

Academic integrity in students requires the pursuit of scholarly activity that is free from fraud, deception and unauthorized collaboration with other individuals. Students are responsible for understanding CityU's policy on academic integrity and adhering to its standards in meeting all course requirements. A complete copy of this policy can be found in the [University Catalog](#) in the section titled *Academic Integrity Policy* under *Student Rights & Responsibilities*.

Attendance

Students taking courses in any format at the University are expected to be diligent in their studies and to attend class regularly. Regular class attendance is important in achieving learning outcomes in the course and may be a valid consideration in determining the final grade. For classes where a physical presence is required, a student has attended if they are present at any time during the class session. For online classes, a student has attended if they have posted or submitted an assignment. A complete copy of this policy can be found in the [University Catalog](#) in the section titled *Attendance* under *Student Rights & Responsibilities*.

Final Assignments Due Date

Final assignments for each class at CityU must be due on or before the final date of the course as indicated in the university's course information system. Due dates that extend beyond the final date of the course may negatively impact tuition funding for students.

Support Services

Disability Services Accommodations Statement

Students with documented disability who wish to request academic accommodations are encouraged to contact Disability Support Services to discuss accommodation requests and eligibility requirements. Please contact Disability Support Services at disability@cityu.edu or 206.2369.4752 or visit the [Disability Support Services](#) page in the my.cityu.edu portal. Confidentiality will be observed in all inquiries. Once approved, information about academic accommodations will be shared with your course instructors.

Library Services

CityU librarians are available to help students find the resources and information they need to succeed in this course. Contact a CityU librarian through the [Ask a Librarian](#) service, or access [library resources and services](#) online, 24 hours a day, seven days a week.

Smarthinking Tutoring

CityU students have 24/7 access to free online tutoring offered through Smarthinking, including writing support, from certified tutors. Contact CityU's Student Support Center at mycityusupport@cityu.edu to request a username and password.