

University of North Texas at Dallas
Fall 2013
SYLLABUS

| HSML 4000 Finance for Nonprofits 3 Cr. Hours | |
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| Department of Counseling and Human Services | Division of Education and Human Services |
| Instructor Name: | Constance Lacy, Ph.D.; LCSW; HS-BCP |
| Office Location: | UNT Dallas Bldg. 2, Rm. 329 |
| Office Phone: | 972-338 1381; General 972-780-3600 |
| Email Address: | Constance.Lacy@unt.edu |
| Office Hours: | Mon 1:00 to 3:00PM: Wed 1:00 to 4:00PM; Thurs. by Appointment |
| Virtual Office Hours: | Wed Via Blackboard: |
| Classroom Location: | Bldg. 2, Room 338 |
| Class Meeting Days & Times: | Thursday, 4:00PM to 6:50PM |
| Course Catalog Description: | Fiscal responsibility in community benefit organizations covers three broad areas: 1) Financial management and budgeting, 2) Financial statements and procedures, and 3) Financial development and fundraising. This course provides a framework for making fundamental financial decisions in community benefit (nonprofit) organizations. It is designed to build on existing foundations to improve understanding of the elements, processes, and dynamics of developing fundraising activities and relevant financial decision making. Students will learn basic skills in fundraising activities, understanding how accountability of funds guide fundraising efforts, analyzing financial information, reporting requirements, cash management and operating and capital budgeting. |
| Prerequisites: | Students must complete HSML 3000 before taking this course. |
| Co-requisites: | None |
| Required Text: | Meyers, R. S. (2004). <i>Financial Management for Community benefit (nonprofit) Human Service Organizations</i> , 2nd edition, Springfield: Charles C. Thomas, Publisher Meyers, R.S. & Fulghum, F.H. (2007). <i>STUDENT WORKBOOK: Cases, Readings, and Exercises in Financial Management for Community benefit (nonprofit) Human Service Organizations</i> . Available on Blackboard Learn Weinstein, S. (2009). <i>The complete guide to fundraising management</i> (3rd ed.). Hoboken, New Jersey: John Wiley & Sons, Inc. |
| Recommended Text and References: | Schwartz, B.M., Landrum, R.E., & Gurung, R. A.R. (2012). <i>An easy guide to APA style</i> . Thousand Oaks, CA: Sage Publications. Weikart, L.A., Chen, G. g., Sermier, E. (2012). <i>Budgeting and financial management for nonprofit organizations: Using money to drive mission success</i> . Los Angeles, CA: Sage Of publications, Inc. Additional readings will be assigned by instructor. Most will be available on Blackboard or in the student workbook. Other readings may also be assigned or distributed. |
| NOTE: Students' grades will be reduced one letter grade, if not in possession of these required texts. | |
| Access to Learning Resources: | UNT Dallas Library: phone: (972) 780-3625; web: http://www.unt.edu/unt-dallas/library.htm UNT Dallas Bookstore: phone: (972) 780-3652; e-mail: 1012mgr@fheg.follett.com |
| Course Goals or Overview: | |
| | The purpose of this course is to provide you with the critical knowledge needed to apply theories, principles, and skills associated with financial decision making in the Nonprofit Human Services Sector. By the end of |

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| | <p>this course you will be able to :</p> <ul style="list-style-type: none"> • <i>List and explain the functions of financial management in the nonprofit sector.</i> • <i>Analyze the viability of an organization's need for contributed funding and correlate with donors' gift history.</i> • <i>Explain the link between a nonprofit's mission and the resources needed to fulfill the mission.</i> • <i>List the functions of a budget and explain the budgeting process.</i> • <i>Conduct ratio analysis to determine the financial condition of a nonprofit.</i> <p>The readings, activities, and assessments will help you:</p> <ul style="list-style-type: none"> • Conceptualize the foundation and core background of nonprofit organizations' fiduciary responsibilities; • Demonstrate the ability to work effectively and grow, while performing Service Learning in the nonprofit organization; • Become familiar with the financial terms, concepts, required forms and procedures to be used in the nonprofit human service agency. • Communicate the acquisition, distribution, and reporting of agency resources within a systems framework. |
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| Learning Objectives/Outcomes: At the end of this course, the student will be able to: | |
| 1 | Demonstrate an understanding of theory of community benefit (nonprofit) finance, including the various sources of revenue in community benefit (nonprofit) organizations—philanthropy and fundraising. |
| 2 | Learn about the relationship between and among philanthropic gifts and grants, earned income, and government funding, and how they influence fulfillment of an organization's mission. |
| 3 | Demonstrate an understanding of financial planning and budgeting |
| 4 | To determine how accountability can be measured. |
| 5 | To identify the major financial reporting documents required. |
| 6. | Strengthen skills in writing and oral communication. |

***This is an extremely fast paced course. Organization, focus, persistence and the incorporation of time management skills are critical to your successful completion of this course. Reviewing and looking ahead to the upcoming assignments and work is an important step to take in order to remain in sync with the work you are required to complete for this course.**

HSML Program Core Competencies

The competencies listed below are the standards that will guide your overall academic experience in this class. As you work on your assignments consider which skill sets you are developing within the specified competency. Each class in the HSML program builds up on these competencies, so that at the end of your academic journey you are well prepared to complete your capstone portfolio. The core competencies addressed in this course include:

1. Communication Skills:
 - Demonstrate effective verbal and nonverbal skills by explaining the tools of budgeting and financial management used to help a nonprofit fulfill its mission.
 - Describe nonprofit strategies and relate them to models of nonprofit organization and funding.
2. Fundraising Principles:
 - Outline the steps to take to fund a nonprofit program.
3. Financial Management:
 - Explain procedures for developing a program budget.
4. Gen. Non-Profit Mgt.:
 - Show how decision-making techniques for problem solving; ethical behavior & understand its importance in the work place
5. Community benefit (nonprofit) Risk Mgt.:
 - Demonstrate an ability to identify personal and professional precautions to minimize personal and organizational liability and vulnerability
6. Future of the Nonprofit Sector

Course Evaluation Methods

This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course:

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Class Participation – daily attendance and participation in class discussions

Exam Policy: Exams should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Student Handbook).

Criteria for Grading:

| Instrument | Value (points or percentage) | Total Points |
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| Attendance | | 10 |
| Participation (class activities) | | 40 |
| Major Workbook Assignments <ul style="list-style-type: none"> ➤ Accountabilty Activity ➤ The Kimball County Substance Abuse Center, Inc. (Group Assignment*) ➤ Metropolitan Museum of Art (Case Study) ➤ Film Critique (Mad Money) ➤ Financial Statement Analysis (Meyers, Exercise 13.1) | 50 points each | 250 |
| Service Learning Project <ul style="list-style-type: none"> • Pt. I. SL Description • Pt. II. SL Evaluation • Pt III. SL Reflection • Pt IV. SL Presentation | 4 sections @ 50 points | 200 |
| Final - Service Learning Project Report | 100 points | 100 |
| <ul style="list-style-type: none"> • SL, Confirm Letter, (Agency Agreement, Learning Contract) • Agency and Student Evaluations | <ul style="list-style-type: none"> • Initial Forms 10 points • Final Forms 20 points | 30 |
| Service Learning Time Activity Logs – Completed and signed | 2 @ 10 | 20 |
| Total: | | 650* |
| Grade Determination: 90-100%= A; 80-89%=B; 70-79%=C; 60-69%=D; 59-0%=F | | |
| *TBD=To Be Determined | | |
| **Total does not include Team Group Assignments; Added at end of course. | | |

Late Work Policy

It is expected that students complete their assignments by the assigned due date. Please note that **late assignments** will be penalized 10% each day for a maximum of 3 days and then not accepted (unless documented and approved emergency) and may not be accepted at the instructor's discretion

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COURSE SCHEDULE OF READING ASSIGNMENTS, LECTURES

| MODULE | WEEK of | TOPIC | What is Due This Week: |
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| MODULE 1 | Aug. 29 | Week 1: Introduction To Course, Review Calendar, Assign Groups <ul style="list-style-type: none"> ➤ Course purpose; overview; understanding and sharing. Discuss Service Learning Requirements ➤ Discuss Book Review Assignment | <ul style="list-style-type: none"> ➤ Student Introduction ➤ Release Of Liability Form ➤ Possible GUEST SPEAKER |
| | Sept. 5 | Week 2: The Social Context of Human Services Funding <ul style="list-style-type: none"> ➤ 5 Major Fundraising Principles | <ul style="list-style-type: none"> ➤ GUEST SPEAKER : ➤ ASSIGNMENT 1: Accountability Assignment ➤ Discussion Board Activity ➤ Quiz |
| | Sept. 12 | Week 3: The Financial Management Process NO FACE TO FACE CLASS | <ul style="list-style-type: none"> ➤ Learning Contract Forms ➤ Agency Agreement ➤ Confirmation Letter |
| MODULE 2 | Sept. 19 | Week 4: The Role of Planning and Budgeting | <ul style="list-style-type: none"> ➤ Pt.1 Service Learning Project Description |
| | Sept. 26 | Week 5: Budgeting NO FACE TO FACE CLASS | <ul style="list-style-type: none"> ➤ ASSIGNMENT 2: <i>Kimball County Health</i> |
| | Oct. 3 | Week 6: Budgeting (cont.) | <ul style="list-style-type: none"> ➤ Time Logs- 1st 10 Hours ➤ <i>Case: Sojourner Truth</i> |
| MODULE 2 Can't | Oct.10 | Week 7: Marketing and Fundraising <ul style="list-style-type: none"> ➤ The Case for Support and Fundraising NO FACE-TO-FACE CLASS | <ul style="list-style-type: none"> ➤ Pt. 2 Service Learning Project Evaluation |
| | Oct. 17 | Week 8: Special Event Fundraisers <ul style="list-style-type: none"> ➤ Service Contracting and Service Fees | <ul style="list-style-type: none"> ➤ ASSIGNMENT 3: Metropolitan Museum Case |
| | Oct. 24 | Week 9: Internal Control | <ul style="list-style-type: none"> ➤ Exercise 10-1 |
| | Oct. 31 | Week 10: <ul style="list-style-type: none"> ➤ The Basics of Accounting ➤ Nonprofit Accounting NO FACE-TO-FACE CLASS | <ul style="list-style-type: none"> ➤ ASSIGNMENT 4: Film Analysis: Mad Money |

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| MODULE | WEEK of | TOPIC | What is Due This Week: |
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| | Nov. 7 | Week 11: ➤ Financial Reporting ➤ Reading 12-1: Form 990-EZ | ➤ Pt. 3 Service Learning Reflection Paper ➤ Time Logs- Last 10 Hours |
| | Nov. 14 | Week 12: ➤ Financial Statement Analysis | ➤ Major Assignment 4 ➤ Finalize Your Service Learning Presentation and Projects! |
| | Nov. 21 | Week 13: ➤ Financial Information Systems NO FACE TO FACE CLASS | ➤ Exercise 14-1 |
| | Nov. 28 | Week 14: ➤ THANKSGIVING! ➤ NO CLASSTODAY! | |
| | Dec.5 | Week 15: ➤ SERVICE LEARNING PRESENTATIONS ➤ Students With Last Names Beginning with L - Z | ➤ Final Service Learning Paper ➤ Pt.4 Service Learning Presentation |
| | Dec. 12 | Week 16: ➤ SERVICE LEARNING PRESENTATIONS ➤ Students with Last Names Beginning with A - M | ➤ Pt. 4 Service Learning Presentations (Continued) |

Diversity/Tolerance Policy:

Students are encouraged to contribute their perspectives and insights to class discussions. However, offensive & inappropriate language (swearing) and remarks offensive to others of particular nationalities, ethnic groups, sexual preferences, religious groups, genders, or other ascribed statuses will not be tolerated. Disruptions which violate the Code of Student Conduct will be referred to the Center for Student Rights and Responsibilities as the instructor deems appropriate. Common courtesy and respect will be extended to all. Students who are abusive to this policy may be asked to leave the classroom and will lose points. Problems in adhering to this policy may result in being dropped or failing this course.

Students with Disabilities

The University of North Texas Dallas is on record as being committed to both the spirit and letter of federal equal opportunity legislation; reference Public Law 92-112 – The Rehabilitation Act of 1973 as amended. With the passage of new federal legislation entitled Americans with Disabilities Act (ADA), pursuant to section 504 of the Rehabilitation Act, there is renewed focus on providing this population with the same opportunities enjoyed by all citizens.

As a faculty member, I am required by law to provide "reasonable accommodations" to students with disabilities, so as not to discriminate on the basis of that disability. Student responsibility primarily rests with informing faculty of their need for accommodation and in providing authorized documentation through designated administrative channels. For more information, you may visit the Student Life Office, Suite 200, Building 2 or call 972-780-3632.

The Department of Counseling and Human Services is committed to full academic access for all qualified students, including those with disabilities. In keeping with this commitment and in order to facilitate equality of educational access, faculty members in the department will make reasonable accommodations for qualified

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students with a disability, such as appropriate adjustments to the classroom environment and the teaching, testing, or learning methodologies when doing so does not fundamentally alter the course.

If you have a disability, it is your responsibility to obtain verifying information from the Office of Student Life and to inform me of your need for an accommodation. Grades assigned before an accommodation is provided will not be changed. Information about how to obtain academic accommodations can be found in UNTD Policy 7.004, Disability Accommodations for Students, and by visiting Student Life, Building 2, and Suite 200. 972-780-3632, studentlife@unt.edu.

Academic Integrity:

Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of conduct and Academic Dishonesty policy. Any person suspected of academic dishonesty (i.e., cheating or plagiarism) will be handled in accordance with the University's policies and procedures. Refer to the Student Code of Conduct at http://www.unt.edu/csrr/student_conduct/index.html for complete provisions of this code.

Attendance and Participation Policy:

The University attendance policy is in effect for this course. Class attendance and participation is expected because the class is designed as a shared learning experience and because essential information not in the textbook will be discussed in class. The dynamic and intensive nature of this course makes it impossible for students to make-up or to receive credit for missed classes. Attendance and participation in all class meetings is essential to the integration of course material and your ability to demonstrate proficiency. Students are responsible to notify the instructor if they are missing class and for what reason. Students are also responsible to make up any work covered in class. It is recommended that each student coordinate with a student colleague to obtain a copy of the class notes, if they are absent. **Due to this short 5 week course, attendance requirements are stringent. After the second undocumented/unexcused absence, students' grade will be decreased by one full letter grade.**

- Disruptive behavior, such as chronic tardiness, newspaper reading, or carrying on the side conversations is not tolerated.
- Use of cell phones in the classroom is prohibited and will result in points being deducted from the overall grade for each occurrence. Pagers must be set to the vibrate option or turned off.
- Review the earlier statements concerning late or missed assignments.
- Review the earlier statements on acceptable computer use in the classroom.
- Incompletes (I) can be given only if a student is "unable to complete their academic responsibilities" for medical (disease or injury) or legal reasons (jury duty, military service) or other "extraordinary" reasons documented in writing on letterhead with a verifiable signature.

Check the UNT calendar for Drop dates!

Online Expectations

The following ground rules will help your work in this course to go much more smoothly. Please carefully review these expectations and follow them.

1. Academic integrity will be appraised according to the student academic behavior Standards outlined at UNT Dallas.
2. Don't turn in late assignments.
3. Keep up with the reading. Please keep up with the reading. Students who keep up with The reading tend to do much better in this kind of class than those who do not.
4. Work with others. You are required to make every effort to work effectively and promptly With others. Fair criticism of your failure to work effectively with others will significantly Affect the assessment of your participation and collaboration.
5. However, you are personally responsible for your own work.

Reading Assignments

All assigned material must be read prior to each class meeting. The text is selected to provoke and challenge you. A portion of each class period will be used to discuss and critically assess the content in the readings. You are encouraged to openly discuss opinions, feelings, and reactions to course topics. You should consider the applicability of these readings to other issues and policies affecting practice in helping professions. Your participation in this process will ensure that learning is successful in your preparation as a professional.

Quizzes and Exams will be based on reading assignments/lectures/discussions/video and or audio presentations.

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APA Formatting-See APA Guide Below.

Students are expected to use APA format & style in all writing assignments. This includes proper citation of sources and reference listing. The REQUIRED APA handbook is a great guidance tool. There are also various online sources that are available to students. One such online tool is the Citation Machine, which allows you to input requested sources of information and then place the source in its proper APA format. Go to: <http://citationmachine.net/>. All essays/papers must include APA Title (cover) page. See attachment at the end of the syllabus.

Confidentiality Agreement

It is expected that those in this course will go through a process of growth and development. As such, it is essential that we support one another in this process of better understanding others and ourselves. Our views are sure to differ, but hopefully we can learn to listen attentively to others. The class is to be viewed as a safe, supportive environment in which we can individually and collectively voice our opinions and thoughts. Due to the sensitive nature of the discussions that may take place, you may demonstrate a range of reactions, opinions, or emotions. To protect confidentiality, you are advised not to discuss comments made by specific individuals outside of the classroom. However, you may choose to discuss areas of concern in private with the instructor.

Instructor's Expectations:

A. Instructor's Response time: While I will do my best to respond to your emails within 3 business days (M-F), my schedule can be restrictive at times. Therefore, I will certainly make every effort to respond before the next scheduled class meeting date.

B. Emails: Please note that emails will NOT be responded to on the weekends or on a holiday.

C. Notifications: Any changes to the course schedule will be posted on Blackboard Announcements. I will notify students if I am going out of town, experiencing a family emergency, or for any reason I cannot respond to inquiries within the timeframe indicated above.

D. Grading: While I will do my best to have your assignments grading in a timely manner, that will not always be possible. I may take up to 3 weeks to grade any assignments and will post grades within the Grade Center of the course shell.

Student Expectations

- Use of Blackboard Learn: All assignments assigned to Blackboard must be submitted no later than seven days of its due date. Any assignments assigned to Blackboard will not be accepted via instructors' email or hand delivered. (No exceptions). All assignments will be deducted by 3 points per day, after first 24 hours.
- Use of Cell Phones & other Electronic Gadgets in the Classroom: Use of cell phones or texting, etc., is not permitted in this classroom. You will be warned one time. Violations will affect your participation grade.
- Food & Drink in the Classroom: Refreshments will be permitted, unless this becomes bothersome, distracting or unsanitary.
- Use of Laptops: Laptops are allowed as long as students use the instrument for the sole purpose of coursework pertaining to this course. Students will be asked to shut down their computer, if this policy is violated. Student cannot use laptop in this class afterwards.

Student Evaluation of Teaching Effectiveness Policy:

The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the SETE to be an important part of your participation in this class.

WRITING TIPS

1. CLARITY: The writer Expresses ideas in a natural voice that permits a smooth reading and clear communication of ideas. The writer writes so the ideas can be easily understood and so that the reader does not have to struggle to understand what the writer is saying.

2. FLOW AND LOGIC: Is an introductory paragraph included to grab the writer's attention? The main idea should be clear before the end of the introduction. There should be an obvious sense of the writer's direction at the beginning of the paper, as well as throughout the paper.

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3. CRITICAL THINKING: The writer needs to demonstrate the ability to analyze a subject from different perspectives, identify what is at stake in each perspective, and connect conclusions to the paper's central thesis. The writer will avoid presenting supportive examples without making clear the significance of these examples and how each advances the writer's point. Bloom's taxonomy is useful in the application of critical thinking.

4. GRAMMAR: The effective use of language and diction needs to be employed. Suitable verbiage to the subject and the audience is important.

5. MECHANICS & USAGE: Mechanics include standard conventions of spelling, capitalization, punctuation, and paragraph indention. Correct use of verb tense, the apostrophe, subject-verb and noun-pronoun agreement, run-on and fragmented sentences, and misplaced and/or dangling modifiers.

Note: APA format will be applied. Use of proper citations and referencing is required. Please review the attached APA Scoring Rubric.