Course Description:
While nonprofit organizations are non-profit distributing, the ability to yield a profit is important for survival and sustainability. Still, many nonprofit leaders either do not understand accounting basics or prefer to leave the finances to others who are use to working with numbers. This course will introduce students to the basics of financial management for nonprofit organizations in the United States. These basics start with an introduction to financial accountability and sustainability and then move into the different revenue streams available to nonprofits. It also reviews basic accounting principles and financial evaluations. While this course covers much information in regard to the financial resource management for nonprofits, it is not an advanced finance course. That said, the goal of the course is to provide students with the needed information to be able to manage and monitor a nonprofit’s finances, not prepare students to become a nonprofit accountant. As a whole, the course is far more conceptual than computational. Still, students should complete the course with an understanding of how to analyze a nonprofit’s finances with a critical eye and loose any fear of numbers that they may have.

Course Objectives:
Upon completion of this course, students will have a precursory understanding of the complexities involved in managing and leading nonprofit organizations in today’s hyper-dynamic environment. Students will also develop and hone skills throughout the course that will enable them to:

- Possess the verbal and writing skills needed to communicate clearly and effectively, make persuasive, professional presentations and convey information essential to the discipline in an orderly and understandable manner.
- Understand the sources and uses of power and its relationship to political events, outcomes and processes.
- Understand the principles of the rule of law and its effects on political relationships, actors, institutions and policy.
- Be able to effectively apply critical thinking and problem solving skills to political issues.

Required Materials:
- Relevant articles which will be discussed in class will be posted in the Facebook group UNF HR Management: http://www.facebook.com/groups/224045260942615/. Please request to join this group to be able to participate in class discussions.
- Also please follow my Twitter feed (@GDumont). There are links to relevant nonprofit stories as well as the daily publication of Jax Nonprofits online newspaper.
- All other readings are available online through the UNF library or Blackboard.
Recommended Materials:
- Follow The Chronicle of Philanthropy

Class Policies:
Attendance: There is a strong positive correlation between class attendance and student performance. In addition, this is a professional program and as such, should be approached in a professional manner. I expect you to show up for every class, as you would employer meetings. Being in class affords you the opportunity to ask questions and learn from your fellow students. Please limit your absences to one class only. When you are not able to attend, please email me.

Tardiness: I expect all students to get to class on time and remain in class for the duration of the class period. If you are late, you will be marked absent. If tardiness becomes a problem, I will lock the door at the beginning of class and will not let late students in. If you come to class late due to work, it is expected that you will enter the room in a quite, non-disturbing manner and participate fully while in attendance. Please take all available avenues with your employer to be able to be in class on time.

Breaks: Please ensure that all your personal business is completed before class. DO NOT get up and leave the room; I find it to not only be distracting, but rude. If you have an emergency, that is fine, but an emergency must be an emergency, and emergencies do not happen often.

Given that this is almost a three-hour class, there will be breaks throughout the class to rejuvenate. Please return to class by the end of break so that the class can proceed with minimal interruptions. There is a lot of information that needs to be covered, so your promptness in regard to time is much appreciated.

Early Dismissal: Do not leave class early unless you have informed me prior to the beginning of class that you need to leave. If you leave early, I will mark you absent for the whole class unless you have received prior approval.

Decorum: I expect professional decorum in the classroom at all times. Do not read the newspaper, talk to your friends, text, surf the Web, or sleep during class. Do not come to class late or leave early. All of these actions are not only rude to your professor and peers, but are also not acceptable in a collegiate or professional setting.

I expect everyone in the class to show each other respect and debate in a professional manner. Ad hominems are NOT allowed. I will not tolerate students attacking other people in the room, verbally or otherwise, over their views and/or understanding of the data. Perspectives, and others’ responses to them, need to be based on reputable data, not ideology or beliefs. If you do not know the data, research it before class and be ready to provide the source of the data (e.g. census bureau, text book, etc.).

Late assignments/make-up exams: I do not accept late work. If you have a situation that requires an exception, you must notify me well in advance for consideration. Late papers will be penalized by having one point deducted for every day it is late.

Cell Phones: This is a professional class, and it will be conducted as such. No cell phone use during class. This includes not only calls but also text messaging, Internet browsing, and instant messaging as well. Please turn your cell phones off.

Communications: My contact information is listed at the beginning of the syllabus. Please note that I am not on the computer every minute of the day. When emailing me, you can expect a response within 24-hours, Monday
through Friday. I make every attempt I can to NOT be online on weekends. That said, it is best to contact me during the week with any questions.

**Academic Dishonesty:** Cheating, through any means, will not be tolerated in this course. You are not only cheating yourself (any wasting your money), it is unfair to students who do not seek an ‘easy’ way to obtain their desired grade. The followings statements are from UNF’s Catalog (http://www.unf.edu/catalog/catalog.aspx?id=15032403681).

**Course Content**
A course may deal with subjects, issues, or perspectives to which some might object. Such objections will not exempt a student from course requirements. The University of North Florida stands behind the right of its instructors to include material that is challenging in any number of ways. The faculty urges students to discuss any concerns they might have concerning the content of their courses with their instructors.

**Claiming One’s Own Work**
Each student is honor-bound to submit under his or her name or signature only his or her own work; to fully acknowledge his or her use of any information, ideas, or other matter belonging to someone else, and to properly document the source in question; and to offer for credit only that work which he or she has completed in relation to the current course.

**Violations of Academic Integrity**
Under this heading the University of North Florida Student Handbook identifies several types of violations; these include but are not limited to: cheating; fabricating and falsifying information or citations; submitting the same work for credit in more than one course; plagiarizing; providing another student with access to one’s own work to submit under this person’s name or signature; destroying, stealing, or making inaccessible library or other academic resource material; and helping or attempting to help another person commit an act of academic dishonesty. The University of North Florida authorizes any instructor who finds evidence of cheating, plagiarism, or other wrongful behavior that violates the University of North Florida Academic Integrity Code to take appropriate action. Possible action includes, but is not limited to, failing the student on the work in question, failing the student for the course, notifying the appropriate academic dean or Vice President for Student Affairs, and requesting additional action be taken.

The consequences of a breach of academic integrity may result in an F, which is unforgivable, regardless of withdrawal status. To view the Student Handbook, click here.

To ensure equity in the grading process, I make every effort to catch students who are being dishonest. To date, I have had to fail at least one student per semester due to plagiarizing another’s work. I would love to change this statement next semester, so please do not plagiarize or cheat. Odds are I will catch you.

**Disabilities:** Students with disabilities who seek reasonable accommodations in the classroom or other aspects of performing their coursework must first register with the UNF Disability Resource Center (DRC) located in Building 10, Room 1201. DRC staff members work with students to obtain required documentation of disability and to identify appropriate accommodations as required by applicable disability laws including the Americans with Disabilities Act (ADA). After receiving all necessary documentation, the DRC staff determines whether a student qualifies for services with the DRC and if so, the accommodations the student requires will be provided. DRC staff then prepares a letter for the student to provide faculty advising them of approved accommodations. Military and veteran students who return from combat exposure may be utilizing the post 9/11 GI bill to continue postsecondary education goals. For further information, contact the DRC by phone (904) 620-2769, email (kwebb@unf.edu), or visit the DRC website (http://www.unf.edu/dept/disabled-services).

Military and veteran students may need both physical and academic accommodations. Contact Cindy Alderson, Director of Military and Veterans’ Resource Center by phone (904) 620-2655, email cindy.alderson@unf.edu.
Obligations – I expect you to arrive to class on time and prepared. On time means that you are seated at 6:00 p.m.
Prepared means to make sure you have completed the readings before class. If you have any questions or concerns, please let me know. I will make myself available to help you outside of class when necessary.

Formatting: The standard for all assignments is Times New Roman font, size 12-point, single-spaced, and margins of 1” on all sides. Students must cite works properly and consistently, using the American Psychological Association (APA) style (http://www.apastyle.org/index.html). All work that is borrowed directly, paraphrased, or alluded to must be properly cited. Plagiarism – borrowing any idea, theory, information, or facts that are not common knowledge without acknowledging the source – is a very serious offence and will be detected. The academic honor code applies under all conditions.

Grades: Grades will be calculated according to the following breakdown:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>&gt;940</td>
</tr>
<tr>
<td>A-</td>
<td>900-939</td>
</tr>
<tr>
<td>B+</td>
<td>870-899</td>
</tr>
<tr>
<td>B</td>
<td>840-869</td>
</tr>
<tr>
<td>B-</td>
<td>800-839</td>
</tr>
<tr>
<td>C+</td>
<td>770-799</td>
</tr>
<tr>
<td>C</td>
<td>720-769</td>
</tr>
<tr>
<td>D</td>
<td>600-719</td>
</tr>
<tr>
<td>F</td>
<td>&lt;600</td>
</tr>
</tbody>
</table>

To calculate your grade, add up the points on each assignment, and then match the range where that number falls with the corresponding letter grade.

Academic Resources: As a student in this program, you have the privilege of accessing an abundance of credible academic resources and popular media, including an array of academic publications through the library and numerous magazines and newspapers. Your colleagues and the instructor expect that you will be well informed on current events and will reference your work with reputable publications. Although Wikipedia may be a convenient starting point for your work, it is not an acceptable source of credible information.

Department of Political Science and Public Administration website: Students are strongly encouraged to visit the public administration department’s website for information: http://www.unf.edu/coas/polsci-pubadmin/.

For information on the many career options available to Political Science and Public Administration majors, go to What Can You Do with a Political Science and Public Administration Major at: http://www.unf.edu/dept/cdc/majors/politicalscience.html
Course Requirements and Grading

Class Participation – 20% (200 points)

The more you participate, the more engaging and interesting the class will be. Your professional opinions and experiences matter so please share with the class. As a result, attendance is mandatory. Class discussion suffers in your absence and so does your participation grade. Students’ participation grades will be reduced for absences from class (tardiness to class and early departure will also lead to reduced participation grades).

See the Participation Rubric below for more information on how this portion of the grade is calculated. Please be professional and do not miss more than one class.

Initial Writing Assignment – 10% (10 points)

This initial writing assignment will allow the professor to provide critical feedback on the students’ writing style, citations, and prose. The assignment is purposefully short to allow students practice in writing in a tight and concise manner.

Four Memos – 40% (400 points, 100 each brief)

Students will write and submit four Memorandums (Memo). The topics for the memos align with the course topics. The assignment specifics are noted in the date they are due.

Style & Audience: The memo should be organized as a professional, formal memorandum to the board of directors of a nonprofit organization that you will use the whole semester. Memos should be well organized, clear, and succinct. The audience for the memo should be real, and preferable based on your current job. If you are not currently employed in the nonprofit sector, then you must pick an organization that you can gain access to pertinent information (such as organizational structure, programs, etc.).

Format and Length: This is a professional program, thus professional presentation and language use is expected. Grades will reflect content, analysis, presentation, grammar and language use. All written assignments must be fully referenced and include appropriate in-text citations and a full bibliography. Memos should be no more than 2 pages long (not including the works cited section), single-spaced text with double spaces between paragraphs. Use subheadings and organizing sentences to guide the reader.

Papers are due at the start of class. There are absolutely no exceptions to the submission requirements.

See Memo Rubric below for more information on how this portion of your grade is calculated.

Final and Presentation – 30% (300 points; memo is worth 200 points; presentation is worth 100 points)

The final is comprised of one final memo and the presentation of that memo. The memo will be 1 to 2 pages (not including the works cited section) and will discuss the two most important topics for the future of your organization or agency and support your decision with readings from the semester and outside readings where appropriate. The grading rubric for the final memo is the same as the class memos, but all points are doubled.

Students should be ready to present their memo to the class. This does NOT mean reading them word for word out loud. Students should summarize the memo, as if they were presenting it to the Board of Directors of the nonprofit organization. The use of technology is available (i.e. PowerPoint, YouTube, Facebook, etc.).

Each presentation should last no longer than four minutes. Questions from fellow students are strongly encouraged! Remember, this is to be done in a professional manner.

See Presentation rubric below.
COURSE SCHEDULE
(subject to change)

8.25.11 WEEK 1: Introduction
Readings:
• Boris (1998) Myths About the Nonprofit Sector (available on Blackboard)
• Dees and Anderson (2003) Sector Bending (available on Blackboard)

9.1.11 Week 2: The Scope of the Sector
Readings:
• Boris & Steuerle (2006) Scope and Dimension of the Nonprofit Sector (available on Blackboard)
• Young (2007) Why Study Nonprofit Finance? (available on Blackboard)
• The Nonprofit Sector in Brief 2010 (available on Blackboard)
• The State of the Nonprofit Sector: The First Coast 2010 (available on Blackboard)
• The Jacksonville 80 (available on Blackboard)

9.8.11 WEEK 3: Financial Accountability
Readings:
• Bell (2010) Financial Leadership in Nonprofit Organizations (available on Blackboard)
• Young (2010) Nonprofit Finance: Developing Nonprofit Resources (available on Blackboard)
• McLaughlin – Chapters 1 & 2

INITIAL WRITING ASSIGNMENT DUE – Students will write a 1-page paper (following the formatting guide above) supporting why sound financial management is key for nonprofits using the readings to date to support your argument.

9.15.11 WEEK 4: The Business Model
Readings:
• Bell – Parts 1-3 (Chapters 1-9)

9.22.11 WEEK 5: Strategic Financial Planning
Readings:
• Bell – Parts 4 & 5 (Chapters 10-13)

MEMO 1 DUE – Your board has asked you about this thing called nonprofit sustainability. They want you to inform them about what it is, why it is important, and how it would be applied to this organization. Use at least two model described in Bell, et al. (one from part 3 and 1 from part 4) as an example of the process to measure sustainability. Link the importance of programs, funding, and expenses to the organization’s mission.

9.29.11 WEEK 6: Fundraising Planning
Readings:
• Weinstein – Chapters 1-3

10.6.11 WEEK 7: Fundraising Groundwork
Readings:
• Weinstein – Chapters 4-7
• AFP Code of Ethical Principles and Standards
MEMO 2 DUE – The board is disappointed with the organization’s current fundraising levels. They want you to recommend ways to implement a successful fundraising campaign. They also want to know how to measure whether or not it was successful, other than the amount of money raised. Be specific, provide examples, and justify your recommendations.

10.13.11 WEEK 8: Revenue Streams I
Readings:
• Weinstein – Chapters 9-11

10.20.11 WEEK 9: Revenue Streams II
Readings:
• Helm (2010) Social Enterprise and Nonprofit Ventures (available on Blackboard)
• Rushton and Brooks (2007) Government Funding of Nonprofit Organizations (available on Blackboard)
• James and Young (2007) Fee Income and Commercial Ventures (available on Blackboard)
• Weinstein – Chapter 12
• Grant Packet (available on Blackboard)

10.27.11 WEEK 10: Revenue Streams III
Readings:
• Weinstein – Chapters 7, 8, and 13

MEMO 3 DUE – While the fundraising campaign was a success, the funds raised were not enough to sustain the organization for the long term. Your board wants to know more about other possible revenue streams, what the pros and cons are, and which do you recommend and for which program or service. Be specific, provide examples, and justify your recommendations.

11.3.11 WEEK 11: Accounting: The Basics
Readings:
• McLaughlin – Chapters 3-6
• Skim McLaughlin Part 2

11.10.11 WEEK 12: Accounting Operations
Readings:
• McLaughlin – Part 3 (Chapters 10-16)

11.17.11 ARNOVA
I will be presenting papers at the annual conference of the Association of Research on Nonprofit Organization and Voluntary Action in Toronto. Use this week to review the material covered in the readings during the semester and being to prepare for your final memo. It is short and must be written in a very concise manner and include much information.

11.24.11 Thanksgiving
12.1.11 WEEK 13: Financial Evaluation

Readings:
• Weinstein – Chapters 15 & 16
• McLaughlin – Part 4 (Chapters 17-20)

MEMO 4 DUE – Now that there is a lot of money flowing in due to successful fundraising and new sources of income, the board wants to make sure it the organization’s financials are in order. Critically evaluate the 990 and any other available financial forms from your nonprofit. How well is the nonprofit doing, according to the readings? What do you recommend should be done differently? Why?

12.8.2011 WEEK 14: Future Challenges

Readings:
• An Uncomfortable Conversation, part 1&2 (available on Blackboard)
• Burk (2011) *Where Philanthropy is Headed in 2011* – Executive Summary (available on Blackboard)

FINAL MEMO DUE – The board is aware that a lot is going on in our current environment that can impact the organization. Connecting all of the materials covered throughout the semester, how would the challenges presented in this week’s readings impact your nonprofit? Be specific and provide recommendations on how the organization should deal with them.
Participation Rubric

Grade of A (175-200 points) = Exceeds expectations
This student:
1) Consistently raises questions and makes comments that illustrate complete to near-complete mastery of course concepts
2) Consistently uses course materials to answer questions raised by professor and colleagues
3) Completes all in-class/take-home assignments
4) Makes links between current and past course material and concepts and shows consistent evidence of reading and comprehending course material prior to class meeting
5) Holds an exceptional record of attendance

Grade of B (150-174 points) = Meets expectation
This student:
1) Consistently raises questions and makes comments that illustrate partial mastery of course concepts
2) Completes all in-class or take-home assignments
3) Sometimes uses course material to answer questions raised by professor and colleagues
4) Shows consistent evidence of reading course materials prior to class meeting
5) Holds a good record of attendance

Grade of C (125-149 points) = Comes close to meeting expectations
This student:
1) Raises questions and makes comments that illustrate partial mastery of course concepts but inconsistently and with less frequency.
2) Completes most in-class or take-home assignments
3) Sometimes uses course material to answer questions raised by professor and colleagues
4) Shows consistent evidence of reading course materials prior to class meeting.
5) Holds a good record of attendance

Grade of D (100-124 points) = Does not meet expectations
This student:
1) Rarely raises questions or makes comments that illustrate mastery of course concepts
2) Makes comments but that do not clearly relate to course materials
3) Completes some in-class or take-home assignments
4) Shows inconsistent evidence of reading course materials prior to class meetings
5) Holds an average record of attendance

Grade of F (<100 points) = Far from meeting expectations
This student:
1) Does not raise questions or make comments that illustrate mastery of course concepts
2) Does not engage in class discussions
3) Shows little or no evidence of reading course materials prior to class meetings
4) Completes few in-class or take-home assignments
5) Holds a below-average record of attendance
Grading Criteria for Memos

A consistent grading schema will be used, with the points available for the various assignments apportioned among a number of criteria. These will include the following (and are further elaborated below):

- Identify the issue/state the question (10 points)
- Get facts right/ demonstrate an understanding of literature (30 points)
- Write professionally (formatting the brief correctly is included here) (20 points)
- Cite sources in text and works cited section, correctly (20 points)
- Logical, coherent, balanced argument (10 points)
- Follow Directions (10 points)

• Identify the issue/state the question, main theme, etc.
  - Avoid the 'mystery novel' approach to professional writing. Tell your reader in the first paragraph, if not the first line, what the paper seeks to do. Do this as clearly as possible, with a "This brief will..." statement, if necessary.

• Get facts right
  - Self-explanatory. Note that the likelihood of misinterpreting what you've read (or falling for a particularly biased, distorted take on an issue) is inversely related to the amount of research that you do.

• Write professionally
  - Self-explanatory.
  - Write for an informed lay person on the street, rather than for experts, idiots, or your class teacher.
  - Make sure to take a stand and support your argument.
  - Use quotations sparingly. This is meant to be a paper by you, not a collection of selected quotes that you thought were especially relevant to the topic.
  - Use a professional tone. Don't force it. Some pet hates (this WILL lose you points!!!!):
    - Don't use contractions (e.g. don't).
    - Avoid rhetorical questions (e.g. Why is this the case?).
    - Avoid singular/plural inconsistency (e.g. The student lost points for singular/plural consistency in their paper).

• Cite sources correctly, in text and in the bibliography
  - Use American Psychological Association (APA). Key points:
    - Sources must be retrievable. Given the in-text citation, your reader should be able to go directly to the appropriate full citation in your list of works cited (or bibliography), and from this to the page (though this is sometimes tricky with web sites) of the document from which you got the information.
      - This means that if you cite something as (Smith 2000) in the narrative, the source should be listed alphabetically under Smith in the list of works cited.
      - Do not cite urls in text.
      - Note that you must have a proper list of works cited.
        - Everything cited in text must be in this list of works cited; anything not cited in text should not be in this list of works cited.
• Bibliographic references should be informative on their own. Listing a url is not enough, as your reader should be able to get some idea where the information is from, so that s/he does not have to go to the source to get some idea of credibility.

• You don't need a quotation in order to include a citation.

• Be spare in referring to sources in text. For instance, do write 'Perry (1996) argues...' Do not write, 'James L. Perry, in his chapter titled 'Effective enterprises, effective administrators' in his 1996 book Handbook of Public Administration, argues...' In many newspaper articles, government reports, and in popularized academic stuff (like a textbook, for instance), you may see examples like the one that I ask you not to use. But more analytical work doesn't typically do this, and I want you to practice this usage.

• Don't cite a single source consecutively in a paragraph. Every sentence does not need to be supported. You can summarize extended passages of a source in a paragraph in your paper, then cite the source once at the end, indicating the pages from which it came, e.g.: (Perry 1996: 739-45).

• Include the in-text citation in the sentence it is a part of. Like this: the world is round (Columbus 1492). Not like this: the world is round. (Columbus 1492) or like this: the world is round. (Columbus 1492).

• Don't include the in-text citation in quotation marks. Like this: "The world is round" (Columbus 1492). Not like this: "The world is round (Columbus 1492)," and certainly not like this: "The world is round. (Columbus 1492)"

• When citing, always let the reader know the year the piece you are referring to was published.

• Note, again, the admonishment against plagiarism, and consult UIC's Academic Honesty Policy. If you are caught plagiarizing, you will fail the assignment, and possibly the class!

• **Logical, coherent, balanced argument**
  o Your argument should have logical structure, and be easy to follow.

• **Follow directions**
  o Follow directions.
Presentation Rubric

Presentation grading will be based on the following criteria:

• Speech (25 points)
  o Clear and understandable
  o Not too fast or slow
  o Minimum oral ‘ticks’ (i.e. um)

• Effective Presentation (25 points)
  o ‘Selling’ the idea/proposal
  o Presence in room
  o Confidence

• Understanding of Facts (40 points)
  o Knows the material/topic at hand
  o Links the material to real world application
  o Explains materials well

• Address Questions (10 points)
  o Clearly answers questions
  o Asks for clarification, if needed
  o Eye contact