

 FLORIDA ATLANTIC UNIVERSITY	COURSE CHANGE REQUEST Graduate Programs	UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner _____ Catalog _____
	Department School of Public Administration College Dorothy F. Schmidt College of Arts and Letters	
Current Course Prefix and Number PAD 6165		Current Course Title Legal and Ethical Issues in Nonprofit Organizations
<i>Syllabus must be attached for ANY changes to current course details. See Guidelines. Please consult and list departments that may be affected by the changes; attach documentation.</i>		
Change title to: Change prefix From: To: Change course number From: To: Change credits* From: To: Change grading From: To: Academic Service Learning (ASL) ** Add <input type="checkbox"/> Remove <input type="checkbox"/>		Change description to: Change prerequisites/minimum grades to: None (no prerequisite) Change corequisites to: Change registration controls to:
* Review Provost Memorandum ** Academic Service Learning statement must be indicated in syllabus and approval attached to this form.		Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade.
Effective Term/Year for Changes: Spring 2021		Terminate course? Effective Term/Year for Termination:
Faculty Contact/Email/Phone Leslie Leip lleip@fau.edu 954-924-8818		
Approved by Department Chair <u>Alka Sapat</u> College Curriculum Chair <u>[Signature]</u> College Dean <u>[Signature]</u> UGPC Chair <u>[Signature]</u> UGC Chair <u>[Signature]</u> Graduate College Dean <u>Robert W. Stackman Jr.</u> UFS President _____ Provost _____		Date _____ 10/29/2020 _____ 11/17/2020 _____ 11/18/2020 _____ Dec 18, 2020 _____ Dec 18, 2020 _____ Dec 18, 2020 _____ _____

Email this form and syllabus to UGPC@fau.edu 10 days before the UGPC meeting.

PAD 6165 Legal and Ethical Issues in Nonprofit Organizations Syllabus
Summer 2021-3 Credit Hours

Instructor Information

Telephone:

Email:

Course Time/Location

Synchronous Lecture:

Mondays online on Canvas:

6:30-9:00 pm

Course Description

This course is designed to examine in detail the legal issues confronting nonprofit corporations. The emphasis of this course is a review of the laws pertaining to nonprofit organizations, focusing on structure, management, behavior and accountability. The course is designed from the perspective of the board of trustees and its fiduciary responsibilities established by law and by the ethical expectations of the society for Board members to act on behalf of the public interest.

The course will explore laws pertaining to tax exemption, with emphasis on IRC 501(c)(3) exempt status. The board/executive relationship will be reviewed as will basic contract, labor, and tax law issues. The ethical dimensions of nonprofit management and governance will be presented including potential problems of self-dealing, risk management, volunteer relations, tax liability, donor/funder relationships, and human resource management.

Course Prerequisites

None

Course Goals and Expected Outcomes

The goal of this course is to provide students with an understanding of the legal and ethical obligations and responsibilities charged to nonprofits in their duty to

uphold the public trust. Further, this course will familiarize students with the substantive law governing nonprofit organizations and give students opportunities to practice their writing skills using the law of nonprofit organizations as a platform. Specifically, students who successfully complete the course will:

1. Demonstrate an understanding of the basic principles and concepts of the various laws impacting the formation and operation of nonprofit organizations,
2. Demonstrate an understanding of the various legal structures for nonprofit organizations and the legal requirements of each.
3. Demonstrate an understanding of the Internal Revenue Service Code that supports the nonprofit sector,
4. Apply knowledge of the federal and state laws and their impact on the development and management and responsibilities of nonprofit organizations,
5. Clearly articulate the powers and workings of nonprofit governance vs. nonprofit management,
6. Demonstrate an in-depth understanding of the complex ethical issues involved with the management and operation of nonprofit organizations.
7. Demonstrate an understanding of nonprofit board governance and fiduciary duties.
8. Demonstrate an understanding of the various legal and ethical issues associated with fundraising.
9. Demonstrate an understanding of the role of legal and ethical role of nonprofit organizations with regards to advocacy, lobbying and election-related activities.

Required Texts

Fremont-Smith, M. (2008). *Governing nonprofit organizations: Federal and state law regulation*. Cambridge, MA: Harvard University Press. ISBN 9780674030459

Boyd, W. L. & American Bar Association. (2017). *Nonprofit law: A practical guide to legal issues for nonprofit organizations*. Chicago, IL: American Bar Association. ISBN: 9781634259491

Course Grading

Letter grades will be assigned based on the following accumulated scores: 100-95 A; 94-90 A-; 89-87 B+; 86-83 B; 82-80 B-; 79-77 C+; 76-73 C; 72-70 C-; 69-67 D+; 66-63 D;

62-60 D-; 59 and below F.

The course scores are assigned accordingly:

Class Participation and Attendance	20% of final grade
Final Exam Part 1: Oral Group Presentation	30% of final grade
Final Exam Part 2: Written Essay	50% of final grade

Final Exam Part 1 & 2

Case The final exam will serve as a tool for the student to review the entire semester's individual classes as a whole. The final exam will enable each student to demonstrate his or her knowledge of course materials and their ability to apply the theoretical material covered in this course.

The final exam part 1 will be a group presentation based on the cases and lectures from the course. Students will be assigned to work in groups. Students are responsible to contact and work with each member of the group. Each student must submit presentation on Canvas under Assignments. Students will orally present in the Cisco Webex platform on the last day of class.

The final exam part 2 will be a written report (research paper style, 15-20 pages double space, font Times New Roman 12, and APA or other method as long as it's the same throughout; references are required). It will be due 3 days after the last day of class. Submit written essay on Canvas under Assignments before the last day of class.

Attendance and Class Participation

Attendance for all scheduled meetings of the course is critical to a successful academic outcome. **PLEASE NOTE:** The Final Exam is due by the date and time assigned.

Students are expected to read assigned materials in advance of each lecture to enhance participation and discussions. Your questions and comments should be designed to provoke discussion. You are also encouraged to discuss work related experiences from your professional lives.

The lectures will be delivered on Canvas via the WebEx option on Mondays from 6:30 to 9:00 pm, unless otherwise noted. The lectures will be recorded and after the conclusion of the session will be available for later viewing.

Course Requirements Generally

The course is presented in a format that combines weekly reading and assignments. Throughout the course, the various assignments will be used as discussion pieces and necessary information for students to enjoy informed participation in the class discussions and case exercises.

Students are expected to be aware of current events – political, governmental, economic, or otherwise – which may impact nonprofits and their effect on society and to reference them in the course for other students. Awareness of current events related to the nonprofit sector is an important part of the class dialogue; please be prepared to report on various media sources you find.

Communication and Interaction

All readings, assignments and tests are found in the assigned textbook, downloadable books and on the Canvas course pages. All assignments must be completed and posted online unless otherwise directed by the Instructor.

All work must be turned in on time. Late assignments receive the grade of "F."
Assignments not turned in will receive no point and will be graded as a 0.

How course modules work:

Each Module Week (1-12) consists of a seven-day period. Each module opens and closes based on the dates assigned on the syllabus. All course work assigned for a module week **MUST** be completed and submitted during that week, otherwise it is considered late work and subject to a grade reduction. Each course module opens at 12:01am on a Monday and closes at 11:59pm on the following Sunday. Course module availability is timed in sequence so that the class can remain together as a group without students working too far ahead or falling too far behind. Students can choose when to log in and work if all assigned work is submitted on time for grading.

Class Format

This class is fully online and a distance learning (DL) course. It will be mostly self-directed and requires more reading and writing than the typical ‘in-person’ section of the course to make up for in class lectures. As such, time management, organizational skills, and proper scheduling will be essential. It is important that you stay on track, complete all components of the learning units the week they are assigned and due. This will require you to manage your time appropriately. **DO NOT** miss the weekly assignments and be sure to complete **ALL** the components of the work for that specific week, as make-up quizzes, discussion boards, peer feedback, etc. **WILL NOT** be given. It is also imperative that you check your FAU email

regularly and check Canvas for announcements and important course updates.

At the beginning of each work week (Monday, 12:00 AM) a learning unit will be made available in the content section of Canvas. There will be 12 learning units. In each learning unit you will find the following: a video and/or supplemental reading, a weekly quiz corresponding to that unit, and a discussion board forum. These learning units will be available until Sunday 11:59 PM of that week and you must complete all components of the learning unit.

Grade of Incomplete:

The grade of incomplete will only be given in the case of a serious, unanticipated, and documented emergency that prevents the student from finishing a small part of the course. A failing grade will not be grounds for an incomplete. An incomplete automatically becomes an F within one year, if not changed by the completion of course work.

Attendance Policy Statement

Students are expected to attend all their scheduled University classes and to satisfy all academic objectives as outlined by the instructor. The effect of absences upon grades is determined by the instructor, and the University reserves the right to deal at any time with individual cases of non-attendance. Students are responsible for arranging to make up work missed because of legitimate class absence, such as illness, family emergencies, military obligation, court-imposed legal obligations or participation in University approved activities. Examples of University-approved reasons for absences include participating on an athletic or scholastic team, musical and theatrical performances and debate activities. It is the student's responsibility to give the instructor notice prior to any anticipated absences and within a reasonable amount of time after an unanticipated absence, ordinarily by the next scheduled class meeting. Instructors must allow each student who is absent for a University-approved reason the opportunity to make up work missed without any reduction in the student's final course grade as a direct result of such absence.

Students with Disabilities:

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS) and follow all SAS procedures. SAS has offices across three of FAU's campuses – Boca Raton, Davie and Jupiter – however disability services are available for students on all campuses. For more information, please visit the SAS website at www.fau.edu/sas/

FAU Code of Academic Integrity policy statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high-quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see University Regulation 4.001.

Counseling and Psychological Services (CAPS) Center

Life as a university student can be challenging physically, mentally and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU's Counseling and Psychological Services (CAPS) Center. CAPS provides FAU students a range of services – individual counseling, support meetings, and psychiatric services, to name a few – offered to help improve and maintain emotional well-being. For more information, go to <http://www.fau.edu/counseling/>

Netiquette:

Interactions in an online classroom are primarily in written form. Your comfort level with expressing ideas and feelings in writing will add to your success in an online course. The ability to write is necessary, but you also need to understand what is considered appropriate when communicating online.

The word "netiquette" is short for "Internet etiquette." Rules of netiquette have grown organically with the growth of the Internet to help users act responsibly when they access or transmit information online. As a graduate student, you should be aware of the common rules of netiquette for the Web and employ a communication style that follows these guidelines.

- Wait to respond to a message that upsets you and be careful of what you say and how you say it.
- Be considerate. Rude or threatening language, inflammatory assertions (often referred to as "flaming"), personal attacks, and other inappropriate communication will not be tolerated.
- Never post a message that is in all capital letters -- it comes across to the reader as SHOUTING! Use boldface and italics sparingly, as they can denote sarcasm.
- Keep messages short and to the point.
- Always practice good grammar, punctuation, and composition. This shows that you've taken the time to craft your response and that you respect your work.
- Keep in mind that threaded discussions are meant to be constructive exchanges. Be respectful and treat everyone as you would want to be treated yourself.

Attendance, Makeup Test, and Late Work

Late Assignments Policy: Generally, late submissions **are not accepted** and cut off times will prohibit late submissions on Blackboard. Valid excuses or requests for late submission are at the discretion of the instructor. Approval for a late submission must be obtained prior to the due date otherwise the student will earn a zero “O” for that assignment.

Canvas Considerations

You are expected to check Canvas regularly for announcements and updates. To be successful, it is estimated that you should spend 9 hours of study/preparation for class in addition to the 3 hours of online participation.

Additional Course Requirements

Assignments/writing: All writing assignments are to be prepared using APA guidelines. Remember, you should not include ideas or quotations in a paper that are not your own without citing the reference/source. APA publishes a guideline book, or you can access APA guidelines for free, online at Purdue Owl.

Technical Problem Resolution Procedure

In the online environment, there is always a possibility of technical issues (e.g., lost connection, hardware or software failure). Many of these can be resolved relatively quickly, **but if you wait until the last minute before due dates, the chances of these glitches affecting your success are greatly increased.** Please plan appropriately. If a problem occurs, it is essential you take immediate action to document the issue so your instructor can verify and take appropriate action to resolve the problem. Please take the following steps when a problem occurs:

1. Contact the eSuccess Advisor, Eduardo Santiago for assistance. Eduardo Santiago - eLearning Success Advisor - 561-297-3590 or esantia5@fau.edu
2. If you can, make a Print Screen of the monitor when the problem occurs. Save the Print Screen as a .jpg file. If you are unfamiliar with creating a Print Screen file, visit <http://en.kioskea.net/faq/141-print-screen-screen-capture-windows-mac-os-x-and-unix-linux>.
3. Complete a Help Desk ticket <http://helpdesk.fau.edu/>. Make sure you complete the form entirely and give a full description of your problem so the Help Desk staff will have the pertinent information in order to assist you properly. This includes:
 - a. Select “Canvas (Student)” for the Ticket Type.
 - b. Input the Course ID.
 - c. In the Summary/Additional Details section, include your operating system,

Internet browser, and Internet service provider (ISP).

- d. Attach the Print Screen file, if available.
4. Send a message within Canvas to your instructor to notify him/her of the problem. Include all pertinent information of the incident (3b-d above).
5. If you do not have access to Canvas, send an email to your instructor with all pertinent information of the incident (3b-d above).
6. If you do not have access to a computer, call your instructor with all pertinent information of the incident. If he/she is not available, make sure you leave a detailed message.
7. If you do not hear back from the Help Desk or your instructor within a timely manner (48 hours), it is your responsibility to follow up with the appropriate person until a resolution is obtained.

Support Services and Resources:

Office of Information Technology Online Help Desk:	http://helpdesk.fau.edu
FAU Libraries Website:	http://www.fau.edu/library
Center for Learning and Student Success Website:	http://www.fau.edu/class
University Center for Excellence in Writing:	http://www.fau.edu/UCEW
Math Learning Center:	http://www.math.fau.edu/MLC
Office of Undergraduate Research and Inquiry:	http://www.fau.edu/ourl
Office for Students with Disabilities Website:	http://osd.fau.edu/
Office of International Programs and Study-abroad:	www.fau.edu/goabroad
Freshman Academic Advising Services:	http://www.fau.edu/freshmanadvising

Faculty Rights and Responsibilities: Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the *Student Code of Conduct*.

***The instructor reserves the right to modify the syllabus and following course schedule as necessary. All students will be informed of any changes made far before due dates.**

Course Schedule and Assignments

Class 1 Introduction & History of the Nonprofit Sectors

- Freemont-Smith, M. (2008). The Nonprofit Sector in the Twenty-First Century (pp. 1-18)
- Freemont-Smith, M. (2008). Chapter 2- A brief History of the Law of Charities (pp. 19-115)

Class 2 Board Governance/ Fiduciary Duties

- In Boyd, W. L., American Bar Association., & American Bar (2017) (pp. 74-84)
- Freemont-Smith, M. (2008). Chapter 4
- Case Study- (TBA)

Class 3 Legal Structures/ Formation of Charities

- Freemont-Smith, M. (2008). Chapter 3 - Creation, Administration and Termination of Charities (pp. 116- 186)
- In Boyd, W. L. & American Bar Association. (2017) (pp. 1-28)

Class 4 Legal and Ethical Issues for Nonprofits

- Ethics and Nonprofits by Stanford Social Innovation- (online on canvas)
- The One (Wo)Man Band Running the Kenmore Midget League Case Study- (online on canvas)

Class 5 Establishing A Nonprofit Organization

- Sample By-Laws- (TBA)
- NY Non-for-profit Corporation Law- (TBA)
- Freemont-Smith, M. (2008). P48-63 Text-(TBA)

Class 6 Case Study

- An Overview of Philanthropy in Europe- (online on canvas)
- Nonprofit Fundraising Statistics 2020- (online on canvas)
 - 2018 Trends in Giving Report- (online on canvas)
 - Giving USA 2019- (online on canvas)

Class 7 and 8 The Internal Revenue Code

- Freemont-Smith, M. (2008). Chapter 5 - The Internal Revenue Code (pp. 238 – 300)
- In Boyd, W. L. & American Bar Association. (2017) (pp. 31-66)
- Unrelated Business Income Tax: A primer- (online on canvas)

Class 9 Board Development

- Case Study- (TBA)

Class 10 Investment Responsibility

- Charitable Contributions- (TBA)

Class 11 Regulation of Charities

- Freemont-Smith, M. (2008). Chapter 6 - Regulation of Charities in the States (pp. 301 – 376)
- Freemont-Smith, M. (2008). Chapter 7 – Role of the Federal Government in the Regulation of Charities (pp. 377 – 427)

Class 12 Final Exam Part 1 (Group Presentation) & 2 (Essay)

- Final Exam Part 1: Oral group presentation in class
- Final Exam Part 2: Submit written essay on Canvas