 FLORIDA ATLANTIC UNIVERSITY	COURSE CHANGE REQUEST Graduate Programs		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____
	Department Public Administration College CDSI		Confirmed _____ Banner Posted _____ Catalog _____
Current Course Prefix and Number PAD 6260		Current Course Title Financial Management for Nonprofit Managers	
<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: <small>*Review Provost Memorandum</small>		Change description to: ASL Designation (See attached certification) Change prerequisites/minimum grades to: Change corequisites to: Change registration controls to: Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade.	
Effective Date (TERM & YEAR) SPRING 2019		Terminate course List final active term	
Faculty Contact/Email/Phone			
Approved by Department Chair <u>Shereen CBomer</u> <small>Dr. Arthur J. Sementelli</small> College Curriculum Chair <u>Sementelli</u> <small>Digitally signed by Dr. Arthur J. Sementelli DN: cn=Dr. Arthur J. Sementelli, ou=FAU, ou=School of Public Administration, email=sjsementelli@fau.edu, c=US, Date: 2018.10.17 16:18:38 -0500</small> College Dean <u>Wesley Hawkins</u> <small>Digitally signed by Wesley Hawkins DN: cn=Wesley Hawkins, o=Florida Atlantic University, ou=College of Business, c=US, Date: 2018.10.17 16:18:38 -0500</small>		Date <u>10/17/2018</u> <u>10/17/2018</u> _____ _____ _____ _____ _____	
UGPC Chair _____ UGC Chair _____ Graduate College Dean _____ UFS President _____ Provost _____			

Email this form and syllabus to UGPC@fau.edu one week before the UGPC meeting.

GRADUATE COLLEGE

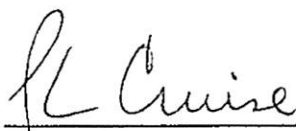
OCT 24 2018

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Academic Service Learning

Course Designation

This is to certify that the attached syllabus meets the University Requirements to qualify the course as Academic Service Learning.



Community Engagement College Liaison

10/18/18

Date



Weppner Center for LEAD & Service-Learning

10-16-18

Date

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Financial Management for Nonprofit Managers - PAD 6260

3 credit hours

6:30-9:20 pm Boca Culture & Society Bldg 130

Wednesdays: Jan 9 - May 5, 2018

Florida Atlantic University
School of Public Administration
Spring 2017
Class Location: Culture & Society Bldg 130
Class Time: Wednesdays, 6:30 – 9:20 pm

Dr. Palina Prysmakova
Office: Boca SO 301G
Office Hours: Thursdays 3:00 pm – 5:00 pm
Alternative times, as needed
Phone, as needed
Tel: 561-297-4626
E-Mail: pprysmakova@fau.edu

Course Description

This course covers accounting standards and principles for state and local governments and nonprofit organizations, including fund structure and accounting process. This graduate level nonprofit financial management course will prepare the next generation of nonprofit managers the financial grounding needed to successfully lead their nonprofit organizations.

Academic Service-Learning

This is an academic service-learning (AS-L) course, which means the work you do for the organization during your AS-L volunteering is a service to the nonprofit sector and it will allow you to apply knowledge from your course to local, state, and national issues. Your volunteering experience of AS-L is based on the civic engagement. You will also reflect on your AS-L experience about the impact your organization has on the community and your professional and personal development.

Academic service-learning notation of hours will post to your transcript with submission of hours to your faculty instructor. An Academic Service-Learning Student Survey is required to be taken at the end of your AS-L project. Please visit the Weppner Center for LEAD & Service-Learning website, www.fau.edu/leadandserve, for the survey link and more information on FAU's Academic Service-Learning program.

It is important to note that by enrolling in this AS-L course, you accept the risk associated with working in a nonprofit-sector organization and agree to the following statement:

I understand that there are certain physical risks inherent in every form of service-learning. I understand the risks associated with this Academic Service-Learning internship. I nonetheless agree to assume those risks so as to gain the benefits from participation in this valuable learning experience. I hereby release the State of Florida, the Board of Trustees, Florida Atlantic University and its agents and employees from any and all liability associated with my participation in this assignment at Florida Atlantic University.

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Course Learning Objectives

The goal is to enable nonprofit managers to understand how to apply financial resources to create stable foundations for their organizations and to develop financial strategies that will allow them to weather economic storms during contracting economic periods and thrive under expansionary times. In so doing, students will learn various planning and budgeting techniques as well as the critical principles of financial analysis. Afterwards, the concepts and tools of financial management will be addressed. The course concludes with the latest trends in nonprofit financial entrepreneurial strategies.

The major learning outcome of the course includes:

- Budgeting
- Cash Flows
- Cost Analysis
- Accounting and Financial Reporting
- Financial Statements and Analysis
- Revenues
- Performance Measurement
- Cost-Benefit Analysis
- Capital Budgeting
- Investment Strategies
- Internal Controls
- Taxation

Course Resources

Required Text and Materials

Budgeting and Financial Management for Nonprofit Organizations
By Lynne A. Weikart, Greg G. Chen, and Ed Sermier; Sage Publishing, 2012

Recommended Materials:

Streetsmart Financial Basics for Nonprofit Managers, 4th Edition
By Thomas A. McLaughlin, Wiley, 2016

This course uses **Canvas** for web-assistance and will be used to augment lectures by providing additional materials such as videos, handouts and other pertinent information to help one succeed in this course. Canvas is the means of dissemination of assessment scores and assignments.



Grading Scale

A	93+	C+	77-79.9	D-	60-62.9
A-	90-92.9	C	73-76.9	F	59.9 and below
B+	87-89.9	C-	70.72.9		
B	83-86.9	D+	67-69.9		
B-	80-82.9	D	63-66.9		

Course Evaluation Method

Point Distribution:

Two Online Exercises	10%
Midterm	20%
Final Exam	20%
Financial Analysis Project	40%
Financial Analysis Presentation	10%

NOTE: Lack of participation and poor attendance will result in a reduction of up to one full letter grade in your overall performance, regardless of your scores on the above four components.

In-Depth Description of Each Component:

1. Online Exercises: There will be two online meetings for “Principles of Accounting” and “Performance Measurement” topics. An online assignment should be completed for each online week and submitted on the day of online class. Each assignment is worth 5 points.

2. Exams: There will be two exams given in this course. None of the exams are cumulative per se, however, information learned in previous chapters are needed to fully appreciate the subsequent topics. The exams will cover the textbook material, lectures, handouts, and class discussions. All exams will be “on-line” and 2 hours in length. The exams may be in the form of multiple-choice, essays, and short-or-long problems. Students are encouraged to bring and use non-programmable calculators.

3. Financial Analysis Project and Presentation: This project requires the students to work in teams of two. Students, though, have the option of working solo if desired. Each team will select a non-profit organization and will perform a professional-quality financial analysis. Students are required to work with the organization for at least 10 hours. Select your organization by “Cash Flows” week and bring its recent 990 to class.

This project will require, at a minimum, an 8 page analysis and maximum 12 pages (not including the calculations included in the appendix). Students must also sign a written statement

that this project was original and have not been used in a prior course at FAU. The exact style to be used in this report will be discussed during the lecture on financial analysis. Each team will also conduct a 10 minute presentation on their analysis. A Powerpoint or Prezzi presentation is expected along with a brief handout.

You will also submit your final report to the nonprofit, so that they can use it and further develop. Your supervisor in the nonprofit organization will sign AS-L completion form that acknowledges the receiving of the final report by the organization. The form should be returned to the instructor in due time.

Each student will also submit a one-page **Critical Reflection** where student reflects on how the project links to (1) course objectives, (2) the impact of the students' work in the community, and (3) the impact on the students' personal and professional development.

Select University and College Policies

Information for students with disabilities

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodation due to a disability to properly execute coursework must register with Student Accessibility Services (SAS)—in Boca Raton, SU 133 (561-297-3880); in Davie, LA 203 (954-236-1222); or in Jupiter, SR 110 (561-799-8585)—and follow all SAS procedures.

Academic Integrity Policy. 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.

Incompletes. A student who registers for a course but fails to complete the course requirements, without dropping the course, will normally receive a grade of "F" from the course instructor. A student who is passing a course but has not completed all the required work because of exceptional circumstances may, with the approval of the instructor, temporarily receive a grade of "I" (Incomplete). The grade of "I" is not used in computing a student's grade point average. The grade of "I" should not be used to avoid a failing grade. It should only be used in cases when the student is passing the course, but for some extraordinary circumstance beyond the student's control (s)he cannot finish the course requirements on time.

Withdrawals. Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

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/>



Additional Course Policies

Missing Exams

Make-up exams will be given **ONLY** for documented sickness or hospitalization. However, you must contact me **PRIOR** to the exam date. If an exam is missed for reasons other than the above circumstances, the make-up exam will carry a minimum 20% penalty if taken within one week after the test date. No tests will be provided after one week past test date.

Late Assignments

As with make-up exams, late assignments will carry a 20% penalty unless there is documented sickness or hospitalization. You must contact me prior to the date the project is due. Late assignments beyond one week from due date will not be accepted.

Attendance Policy

Attendance, as well as solid participation, is required to obtain full credit for this grading category. As such, missing any class without permission will affect your grading by one grade. **Further, the goal is to perform well consistently throughout the class. Do not expect to be provided extra credit projects to enhance grades.**

Etiquette and/or Netiquette Policy

For the benefit of the class, I require cell phones to be either off or on vibrate. Texting is not permitted during class sessions.

CLASS ASSIGNMENT SCHEDULE

DATE	TOPIC	ASSIGNMENT
January 11	Introduction	Chapter 1
January 18	Budgeting	Chapter 2
January 25	Cash Flows	Chapter 3, BRING 990 (!)
February 1	Cost Analysis	Chapter 4
ONLINE February 8	Principles of Accounting	Chapter 5
February 15	Understanding Financial Statements	Chapter 6
February 22	Financial Analysis and Financial Tools	Chapters 7 & 8
ONLINE March 1	Test #1	Chapters 1-8



March 8	No Class SPRING BREAK	
March 15	Revenues and Investment Strategies	Chapters 9 & 13
ONLINE March 22	Performance Measurement	Chapter 10
March 29	Cost-Benefit Analysis	Chapter 11
April 5	Capital Budgeting	Chapter 12
ONLINE April 12	Test #2	Chapters 9-13
April 19	Group Presentations	
ONLINE April 29	Papers Due	

Homework Assignments

While HW is not part of the assessment grade, students must turn in homework to ensure their understanding of the topics lectured upon. They will be turned in via Canvas.

- Chapter 1: Discussion Questions 2 and 3 - February 22
- Chapter 2: Discussion Questions 2 and 8- February 22
- Chapter 3: Assignment 3.2- February 22
- Chapter 4: Assignment 4.2- February 22
- Chapter 5: Assignment 5.1 and Assignment 5.2- February 22
- Chapter 6: Assignment 6.2- February 22
- Chapter 7: Discussion Questions 1 and 3- February 22
- Chapter 8: None
- Chapter 9: Assignment 9.1- April 5
- Chapter 10: Assignment 10.1- April 5
- Chapter 11: Assignment 11.1- April 5
- Chapter 12: Assignment 12.3- April 5

Note: The schedule is tentative and the professor may change it at her discretion.