

**THE UNIVERSITY OF TEXAS AT AUSTIN**  
**STEVE HICKS SCHOOL OF SOCIAL WORK**

**Course Number:** SW n393T29

**Unique Number:** 88595

**Semester:** Summer 2023

**Meeting Time/Place:** T/TH 5:30 pm - 8:00 pm\*

**Office Hours:** T-TH 3:00 pm - 5:00 pm and by appointment **via Zoom**

**Instructor:** Robert Ambrosino, Ph.D.

Robert.ambrosino@utexas.edu

**Office:** On-line (see hours below)

**Office Phone:** (210) 268-9043

\*This class will be conducted using a combination of synchronous (group learning via Zoom) and asynchronous (independent learning on one's own) formats. All Zoom classes will be conducted on Thursdays only throughout the semester.

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**FINANCIAL MANAGEMENT IN HUMAN SERVICES**

**I. STANDARDIZED COURSE DESCRIPTION**

This advanced management course will cover the knowledge and skills necessary to guide non-profit organizations through a variety of important financial decisions. Students will learn how to create budgets, analyze financial statements, record common financial transactions through basic accounting, manage cash flow, analyze costs, and support key financial decisions in a nonprofit at executive or management levels. The course will examine how financial management is used in social work practice with case studies and exercises that will be directly applicable when beginning in a new nonprofit organization. Hands-on experience will include the opportunity to create one's own non-profit program budget, practice basic accounting, interview an Executive Director to better understand how finances are dealt with in practice, create a financial analysis and sustainability plan on a nonprofit of one's choosing, analyze cost structures and recommend revenues for a nonprofit case, and hear from social workers who have started their own non-profit and balance the finances on a daily basis. Through cutting-edge articles, books, exercises, videos, and guest speakers, students will come away with a toolbox for applying the latest in financial management theories to human service organizations. Students will learn to define and practice financial management topics to become a social worker with financial literacy.

**II. STANDARDIZED COURSE OBJECTIVES**

By the end of this course, students will be able to:

1. Critically examine and apply theories of financial management to non-profit human service organizations.
2. Explain common financial management concepts and terminology to effectively communicate with organizational stakeholders.

3. Construct and analyze different types of budgets and understand the budgeting process in nonprofit and public entities.
4. Analyze value dilemmas, ethical issues, and social justice issues in the financial management of human service organizations.
5. Explain basic accounting principles, how to record common financial transactions, and software that supports this accounting.
6. Understand how to manage cash flow in an organization and the importance of monitoring cash budgets to support financial stability.
7. Understand different costs in a nonprofit organization and how to conduct a cost analysis to develop cost-effective programming.
8. Analyze financial statements of nonprofit organizations and provide constructive feedback on their financial conditions, financial performance, and fiscal vulnerabilities.
9. Describe the multiple revenue streams that finance nonprofits and the advantages and disadvantages of different funding sources.
10. Utilize differential cost-benefit analysis in making executive-level organization and policy decisions (make or buy, keep or stop, expand or reduce, fund or reject).
11. Understand internal controls and the importance of audits in supporting the overall financial health of an organization.
12. Apply financial knowledge to starting a non-profit business in social work.

### **III. TEACHING METHODS**

The class will use a form of blended learning in which students learn content using synchronous (group learning via Zoom) and asynchronous (independent learning on one's own) formats. Designated "lab days" will serve as protected time for students to work exclusively on class assignments.

Several of the course assignments will involve the use of Microsoft Excel or Google Sheets. Students will need to be comfortable with using this software for the course. Students are expected to complete assigned readings *prior* to each class period and actively participate in the class through on-line communication.

Canvas will be used as the learning platform for this course, including communication between students and the course instructor. The course Canvas site can be accessed at <http://courses.utexas.edu> or the Social Work web page (requires Internet connection and computer UT EID and password). The Help Desk available through the UT home page ([www.utexas.edu/its/help](http://www.utexas.edu/its/help)) or at 475-9400 is available to assist students with Canvas-related questions.

#### IV. REQUIRED TEXTS AND MATERIALS

Zeitlow, J., Hankin, J., Seidner, A., & O'Brien, T. (2018). *Financial management for nonprofit organizations: Policies and Practices* (3<sup>rd</sup> edition). Wiley.

Note that the 3<sup>rd</sup> edition of this text is required.

Additional reading material will be posted on the course Canvas site throughout the semester.

#### V. COURSE REQUIREMENTS

The grade in the course will be comprised of the following:

##### **Assignment #1 - Creating a Non-Profit Program Budget (15% of course grade)**

For this assignment, students will create a hypothetical nonprofit organization, select *one* program provided by the organization, and create a revenue and expense budget for that program.

The following information is required for this assignment:

- Agency mission
- Two to three one-sentence objective statements
- Brief description of *one* program that is provided by the organization (no more than one paragraph)
- 12-month calendar or fiscal year budget for the program, with revenues to support the program *and* expenses incurred by the program (a spreadsheet template will be posted to the course Canvas site to capture this information)
- Variance report for the first three months of program operation (a spreadsheet will be posted to the course Canvas site to capture this information)

This assignment is due on **June 27**.

##### **Assignment #2 - Creating a Cash Flow Budget Report (15% of course grade)**

Using the program budget identified in Assignment #1, students will create a cash flow management report for the next year. The budget should include both cash receipts and cash payments, showing the ending cash balance for each month (a spreadsheet template will be posted to the course Canvas site to capture this information).

This assignment is due on **July 11**.

##### **Assignment #3 - Understanding Non-Profit Audits (15% of course grade)**

Non-profit financial audits combine basic financial statements with notes on the organization and other aspects of operations. Nonprofit executives need to be well versed in the terminology of audits and be able to understand how the statements and notes combine to paint the overall picture of the agency.

Two sample audits will be posted on the course Canvas site. Each sample includes a set of questions designed to help students delve deeper into the audit. Students will choose ONE of the two audits and respond to the set of questions presented for that audit.

This assignment is due on **July 18**.

**Assignment #4 – Discussion assignments** (15% of course grade)

Each student will complete three (3) discussion assignments posted on the course Canvas site. Instructions for completing these assignments and their respective due dates (6/13, 6/22, and 7/13) will be included with each posting.

**Assignment #5 - Agency/organization financial analysis and sustainability plan case study** (40% of course grade)

Students will work in teams of 3 – 4 members each to complete this assignment. Team membership will be determined by students, with assistance from the course instructor as needed. Each team will be assigned a nonprofit agency case study to serve as the basis for completing the assignment.

Each team will prepare a written report documenting its response to a set of common questions posed for the various case studies. The report (excluding any attachments) is to be between 6 and 8 pages in length.

In addition, each team will prepare an in-class (via Zoom) PowerPoint presentation that contains a summary of the team's response to the common set of questions. The order of presentations will be determined by the course instructor with input from students. Each team will have 20 minutes to make its presentation, plus 5 - 10 minutes to respond to questions posed at the end of the presentation by the course instructor and other classmates. Class presentations are scheduled for **July 20** and **July 25** (last two days of class).

The *written* portion of this assignment is due on **July 25**.

A summary of course assignments can be found in the following table.

Assignment		Due Date	% Grade
1	Creating a nonprofit program budget	6/27	15%
2	Creating a cash flow budget report	7/11	15%
3	Understanding nonprofit agency audits	7/18	15%
4	Discussion postings (3)	6/13, 6/22, 7/13	15%
5	Case study	7/25	40%
	Written report	7/25	25%
	Class presentation	7/20, 7/25	15%
Total			100%

**VI. GRADES**

The following distribution will be used to assign grades in this course:

94.0 and Above	A
90.0 to 93.999	A-
87.0 to 89.999	B+
84.0 to 86.999	B
80.0 to 83.999	B-
77.0 to 79.999	C+
74.0 to 76.999	C
70.0 to 73.999	C-
67.0 to 69.999	D+
64.0 to 66.999	D
60.0 to 63.999	D-
Below 60.0	F

**VII. CLASS POLICIES** (some policies have been modified to reflect the fact that the class is being conducted on-line)

**Conduct and Civility:** Social work students adhere to the Student Standards for Professional Conduct of the *NASW Code of Ethics* and assume responsibility for their conduct. Scholastic honesty and integrity are to be consistent social work values. The instructor will comply with

university guidelines regarding scholastic dishonesty, including plagiarism. Social work practitioners respect others; therefore, differences in values, opinions, and feelings of class members and guest speakers will be respected. Students will help create and support a learning environment that does not interfere with the learning of fellow students. When students voice an opinion with which you do not agree, feel free to voice opinions in a civil manner that can enhance the flow of ideas and dialog.

**Readings and preparatory assignments:** Students are expected to be active participants in the learning process by completing all assigned readings and viewing all Power Point presentations and related videos.

**Professional communication and interactions:** Disrespect toward the professor, students, or others is unacceptable and will be handled directly and in the context in which it occurs. Disrespectful behavior includes overt acts, such as talking over others or making derogatory remarks toward others, and covert acts, such as excluding class members from completing assigned tasks.

**Class attendance policy:** All students are expected to participate in all synchronous on-line class sessions (classes presented using Zoom) unless excused by the course instructor. Attendance will be taken using the Zoom attendance function.

**Assignments and grades:** Assignments should be turned in via Canvas on the date they are due barring serious, unforeseen medical illness or family emergencies. Penalties for late assignments will factor into the grade achieved for the assignment.

**Electronic devices:** All communication devices should be turned off or placed on silent mode and put away during on-line class sessions, unless otherwise required for the class.

**Writing style:** The *Publication Manual of the American Psychological Association Seventh Edition* (APA) is the style manual to be used by all students in this course.

**Use of Canvas:** The professor will use Canvas Web-based course management /collective workspace for this class. An orientation will be given to the course Canvas site on the first day of class.

**Course modification:** To ensure achievement for course objectives, the professor reserves the right to make modifications to any part of this syllabus related to schedule, assignment due dates, and links to documents and videos available through the Internet. Should any modifications be made, students will be notified both in class and by email and the modifications will be posted to Canvas.

## VIII. UNIVERSITY POLICIES

**COVID-19 related information.** The University's policies and practices related to the pandemic may be accessed at: <https://protect.utexas.edu/>

**The University of Texas honor code.** The core values of The University of Texas at Austin are learning, discovery, freedom, leadership, individual opportunity, and responsibility. Each member of the university is expected to uphold these values through integrity, honesty, trust, fairness, and respect toward peers and community.

**Disability accommodation statement.** If you are a student with a disability, or think you may have a disability, and need accommodations please contact Disability and Access (D&A). You may refer to D&A's website for contact and more information: <http://diversity.utexas.edu/disability/>. If you are already registered with D&A, please deliver your Accommodation Letter to me as early as possible in the semester so we can discuss your approved accommodations and how they apply in my class.

**Professional conduct and civility in the classroom.** The professor expects students to act as professionals in class. This means students should arrive on time for class, be prepared to participate in the class discussion, and show respect for one another's opinions. A course brings together a group of diverse individuals with various backgrounds. Students are influenced and shaped by such factors as race, ethnicity, gender, sex, physical abilities, religious and political beliefs, national origins, and sexual orientations, among others. We expect to learn from each other in an atmosphere of positive engagement and mutual respect. This atmosphere includes working intentionally to recognize and dismantle racism, sexism, heterosexism, and ableism in the classroom. Social Work also deals with complex and controversial issues. These issues may be challenging and uncomfortable, and it would be impossible to offer a substantive classroom experience that did not include potentially difficult conversations relating to challenging issues. In this environment, we will be exposed to diverse ideas and opinions, and sometimes we will not agree with the ideas expressed by others. Nevertheless, the professor requires that students engage one another with civility, respect, and professionalism.

**Unanticipated stress.** Students may experience unexpected and/or distressing reactions to course readings, videos, conversations, and assignments. If so, students are encouraged to inform the professor. The professor can be responsive and supportive regarding students' participation in course assignments and activities, but students are responsible for communicating clearly what kind of support is desired. If counseling is needed, students may contact a service provider of their choosing, including the UT Counseling Center at 512-471-3515 or online at <https://cmhc.utexas.edu/>.

**Policy on social media and professional communication.** Public social networks are not private. Even when open only to approved or invited members, users cannot be certain that privacy will exist

among the general membership of sites. If social work students choose to participate in such forums, please assume that anything posted can be seen, read, and critiqued. What is said, posted, linked to, commented on, uploaded, subscribed to, etc., can be accessed and archived, posing potential harm to professional reputations and prospective careers.

Social work students who use social media (e.g., Facebook, Twitter, Instagram) and other forms of electronic communication (e.g., blogs) must be mindful of how their communication may be perceived by clients, colleagues, faculty, and others. Social work students are expected to make every effort to minimize material which could be considered inappropriate for a professional social worker in training. Because of this, social work students are advised to manage security settings at their most private levels and avoid posting information/photos or using any language that could jeopardize their professional image.

Students are asked to consider the amount of personal information posted on these sites and are obliged to block any client access to involvement in the students' social networks. Client material should not be referred to in any form of electronic media, including *any* information that might lead to the identification of a client or compromise client confidentiality in *any* way. Additionally, students must critically evaluate any material that is posted regarding community agencies and professional relationships, as certain material could violate the standards set by the School of Social Work, the Texas Code of Conduct for Social Workers, and/or the NASW Code of Ethics.

Social work students should consider that they will be representing professional social work practice as well as The University of Texas at Austin School of Social Work program while in the classroom, the university community, and the broader area communities.

**Policy on academic integrity.** Students who violate University rules on academic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and / or dismissal from the University. Since such dishonesty harms the individual, all students, and the integrity of the University, policies on academic dishonesty will be strictly enforced. For further information, please visit the Student Conduct and Academic Integrity website at:  
<http://deanofstudents.utexas.edu/conduct>.

**Use of course materials.** The materials used in this course, including, but not limited to exams, quizzes, and homework assignments, are copyright protected works. Any unauthorized duplication of the course materials is a violation of federal law and may result in disciplinary action being taken against the student. Additionally, the sharing of course materials without the specific, express approval of the professor may be a violation of the University's Student Honor Code and an act of academic dishonesty, which could result in further disciplinary action. This sharing includes, among other things, uploading class materials to websites for the purpose of distributing those materials to other current or future students.



**Classroom confidentiality.** Information shared in class about agencies, clients, and personal matters is considered confidential per the NASW Code of Ethics on educational supervision and is protected by regulations of the Family Educational Rights and Privacy Act (FERPA) as well. As such, sharing this information with individuals outside of the educational context is not permitted. Violations of confidentiality could result in actions taken according to the policies and procedure for review of academic performance located in sections 3.0, 3.1, and 3.2 of the Standards for Social Work Education.

**University electronic mail student notification.** Electronic mail (email), like postal mail, is a mechanism for official University communication to students. The University will exercise the right to send email communications to all students, and the University will expect that email communications will be received and read in a timely manner. Students can find UT Austin's policies and instructions for updating their e-mail address at <https://it.utexas.edu/policies/university-electronic-mail-student-notification-policy>.

**Religious holidays.** A student who misses classes or other required activities, including examinations, for the observance of a religious holy day should inform the instructor as far in advance of the absence as possible so that arrangements can be made to complete an assignment within a reasonable period after the absence. A reasonable accommodation does not include substantial modification to academic standards, or adjustments of requirements essential to any program of instruction. Students and instructors who have questions or concerns about academic accommodations for religious observance or religious beliefs may contact the [Office for Inclusion and Equity](#). The University does not maintain a list of religious holy days.

**TITLE IX reporting.** In accordance with Title IX of the Education Amendments of 1972, the University of Texas at Austin is committed to maintaining a learning environment that is free from discriminatory conduct on the basis of sex <https://titleix.utexas.edu/>. Faculty, field instructors, staff, and/or teaching assistants in their supervisory roles are mandated reporters of incidents of sex discrimination, sexual harassment, sexual violence, stalking, dating violence, or any other forms of sexual misconduct. Students who report such incidents will be informed of university resources. Incidents will be reported to the University's Title IX Coordinator. Further information, including student resources related to Title IX, may also be found at <https://titleix.utexas.edu/>.

**Campus carry policy.** The University's policy on campus carry may be found here: <https://campuscarry.utexas.edu>.

**Safety.** As part of professional social work education, students may have assignments that involve working in agency settings and/or the community. As such, these assignments may present some risks. Sound choices and caution may lower risks inherent to the profession. It is the student's responsibility to

be aware of and adhere to policies and practices related to agency and/or community safety. Students should notify the professor regarding any safety concerns.

**Behavior concerns and COVID-19 advice line (BCCAL).** If students have concerns about their behavioral health, or if they are concerned about the behavioral health of someone else, students may use the Behavior Concerns and COVID-19 Advice Line to discuss by phone their concerns. This service is provided through a partnership between the Office of the Dean of Students, the Counseling and Mental Health Center (CMHC), the Employee Assistance Program (EAP), and The University of Texas Police Department (UTPD). Call 512-232-5050 or visit <https://safety.utexas.edu/behavior-concerns-advice-line>. The Behavior Concerns and COVID-19 Advice Line has been expanded to support The University of Texas at Austin community during the COVID-19 pandemic. By calling 512-232-5050 - Option 2 for COVID-19, students, faculty and staff can be assisted in English and Spanish with COVID-19 support.

**Emergency evacuation policy.** Occupants of buildings on the UT Austin campus are required to evacuate and assemble outside when a fire alarm is activated or an announcement is made. Please be aware of the following policies regarding evacuation:

- Familiarize yourself with all exit doors in the classroom and the building. Remember that the nearest exit door may not be the one you used when entering the building.
- If you require assistance to evacuate, inform the professor in writing during the first week of class.
- In the event of an evacuation, follow the professor's instructions.
- Do not re-enter a building unless you are given instructions by the Austin Fire Department, the UT Austin Police Department, or the Fire Prevention Services office.

**IX. COURSE SCHEDULE**

Date	Topic	Readings	Assignments
<b>June</b>			
1	<b>ZOOM SESSION</b> (group learning)		
	<ul style="list-style-type: none"> <li>▪ Course overview</li> <li>▪ Paradigms</li> <li>▪ Financial challenges facing contemporary nonprofit organizations</li> <li>▪ Leadership maxims for nonprofit financial managers</li> <li>▪ In-class application Assignment</li> </ul>	<u>Canvas</u> <ul style="list-style-type: none"> <li>▪ Glossary of finance terms</li> <li>▪ Power Point slides</li> </ul>	
6	<b>ASYNCHRONOUS SESSION</b> (independent learning on your own)		
	<ul style="list-style-type: none"> <li>▪ Understanding nonprofit organizations</li> <li>▪ Why some nonprofits fail to deliver on mission</li> <li>▪ Leadership challenges in nonprofit organizations</li> </ul>	<u>Chapter 1</u> of course text <u>Canvas</u> <ul style="list-style-type: none"> <li>▪ IRS classification of nonprofit agencies</li> <li>▪ Pay-what-it-takes philanthropy</li> <li>▪ Nonprofit starvation cycle</li> <li>▪ Panopto videos</li> </ul> Other videos <a href="http://www.youtube.com/watch?v=bfAzi6D5FpM">www.youtube.com/watch?v=bfAzi6D5FpM</a>	
8	<b>ZOOM SESSION</b> (group learning)		
	<ul style="list-style-type: none"> <li>▪ The course instructor will provide commentary and lead the class in a discussion of topics covered on 6/6</li> <li>▪ Managing mission, strategy, and financial leadership</li> <li>▪ In-class application Assignment</li> </ul>	<u>Chapter 3</u> of course text <u>Canvas</u> <ul style="list-style-type: none"> <li>▪ Sample strategic plans</li> <li>▪ Power Point slides</li> </ul>	<b>** Reminder **</b> Discussion #1 closes on 6/13  <b>Case study assignment task teams announced</b>

Date	Topic	Readings	Assignments
13	<b>ASYNCHRONOUS SESSION</b> (independent learning on your own)		<b>Discussion assignment #1</b>
	<ul style="list-style-type: none"> <li>▪ Developing operating and cash budgets</li> <li>▪ Developing financial reports and ratios</li> <li>▪ Budgeting systems</li> </ul>	<u>Chapter 7</u> (sections 7.1, 7.3, 7.4 – 7.6, Appendix 7A, Appendix 7B) and <u>Chapter 8</u> (all) of course text <u>Canvas</u> <ul style="list-style-type: none"> <li>▪ Panopto videos</li> </ul>	
15	<b>ZOOM SESSION</b> (group learning)		
	<ul style="list-style-type: none"> <li>▪ The course instructor will provide commentary and lead the class in a discussion of topics covered on 6/13</li> <li>▪ Understanding financial accounting basics</li> <li>▪ Financial statements</li> <li>▪ In-class application Assignment</li> </ul>	<u>Chapter 6</u> of course text <u>Canvas</u> <ul style="list-style-type: none"> <li>▪ Sample financial statements</li> <li>▪ Sample Forms 990</li> <li>▪ Power Point slides</li> </ul>	
20	<b>ASYNCHRONOUS SESSION</b> (independent learning on your own)		<b>** Reminder **</b> Discussion assignment #2 closes 6/22
	<ul style="list-style-type: none"> <li>▪ Developing financial policies and procedures</li> </ul>	<u>Chapter 5</u> of course text <u>Canvas</u> <ul style="list-style-type: none"> <li>▪ Panopto video</li> </ul>	
22	<b>ZOOM SESSION</b> (group learning)		<b>Discussion assignment #2</b>  <b>** Reminder **</b> Creating a nonprofit program budget assignment due on 6/27
	<ul style="list-style-type: none"> <li>▪ The course instructor will provide commentary and lead the class in a discussion of topics covered on 6/20</li> <li>▪ Managing structure, accountability, and ethics</li> <li>▪ In-class application Assignment</li> </ul>	<u>Chapter 4</u> of course text <u>Canvas</u> <ul style="list-style-type: none"> <li>▪ Summary of Principles of Good Governance and Ethical Practice</li> <li>▪ Financial code of ethics</li> <li>▪ Ethical issues for nonprofits</li> <li>▪ Materials on the Sarbanes-Oxley Act</li> <li>▪ Power Point slides</li> </ul>	

Date	Topic	Readings	Assignments
27	<b>ASYNCHRONOUS SESSION</b> (independent learning on your own)		
	<ul style="list-style-type: none"> <li>▪ Managing risks and liabilities, legal issues, and human resources</li> </ul>	<p><u>Chapter 10</u> of course text  <u>Canvas</u></p> <ul style="list-style-type: none"> <li>▪ When is a nonprofit required to have an independent audit?</li> <li>▪ Understanding nonprofit agency financial Audits</li> <li>▪ Family Forward® financial audit</li> <li>▪ Panopto video</li> </ul>	<b>Creating a nonprofit program budget</b>
29	<b>ZOOM SESSION</b> (group learning)		
	<ul style="list-style-type: none"> <li>▪ The course instructor will provide commentary and lead the class in a discussion of topics covered on 6/27</li> <li>▪ Information technology and knowledge management</li> <li>▪ In-class application Assignment</li> </ul>	<p><u>Chapter 13</u> of course text  <u>Canvas</u></p> <ul style="list-style-type: none"> <li>▪ Power Point slides</li> </ul>	
<b>July</b>			
4	University holiday – <b>no classes held</b>		
6	<b>ZOOM SESSION</b> (group learning)		
	<ul style="list-style-type: none"> <li>▪ Sources of nonprofit Revenues</li> <li>▪ Nonprofit revenue Strategies</li> <li>▪ Operating reserves</li> <li>▪ In-class application Assignment</li> </ul>	<p><u>Canvas</u></p> <ul style="list-style-type: none"> <li>▪ Ten nonprofit funding models</li> <li>▪ Nonprofits’ many roads to revenue Generation</li> <li>▪ Power Point slides</li> </ul>	<b>** Reminder **</b> Creating a cash flow budget report assignment due on 7/11

Date	Topic	Readings	Assignments
11	<b>ASYNCHRONOUS SESSION</b> (independent learning on your own)		
	<ul style="list-style-type: none"> <li>▪ Fall from grace: The Family Forward® story</li> </ul>	<u>Canvas</u> <ul style="list-style-type: none"> <li>▪ Absent a financial audit</li> <li>▪ Impact of failure to complete single agency audit</li> <li>▪ Panopto video</li> </ul>	<b>Creating a cash flow budget report</b>  <b>** Reminder **</b> Discussion assignment #3 due on 7/13
13	<b>ZOOM SESSION</b> (group learning)		
	<ul style="list-style-type: none"> <li>▪ The course instructor will provide commentary and lead the class in a discussion of topics covered on 7/11</li> <li>▪ Evaluating your policies and progress</li> <li>▪ In-class application assignment</li> </ul>	<u>Chapter 15</u> of course text <u>Canvas</u> Power Point slides	<b>Discussion assignment #3</b>  <b>** Reminder **</b> Understanding nonprofit agency audits assignment due on 7/18
18	<b>Lab day</b>	Protected time to work on class presentation	<b>Understanding nonprofit agency audits</b>
20	<b>ZOOM SESSION</b> (group learning)		
	<ul style="list-style-type: none"> <li>▪ Final class presentations (1<sup>st</sup> cohort)</li> </ul>		
25	<b>ZOOM SESSION</b> (group learning)		
	<ul style="list-style-type: none"> <li>▪ Last day of class!</li> <li>▪ Final class presentations (2<sup>nd</sup> cohort)</li> </ul>		<b>Financial analysis and sustainability plan written report</b>

## X. BIBLIOGRAPHY

### Additional readings

Alexander, J. (2018). *Financial planning & analysis and performance management*. Wiley.

American Institute of CPAS (2020). *Audit and Accounting Guide: Not-for-Profit Entities*. Wiley.

Batts, M.E. (2017). *Nonprofit financial management oversight: The concise and complete guide for boards and finance committees*. Accountability Press in cooperation with Batts, Morrison, Wales, and Lee Certified Public Accountants.

Berzen, S., & Camarena, H. (2018). *Innovation from within: Redefining how nonprofits solve problems*. Oxford University Press.

Bauerle, J. (2018). *Accounting QuickStart Guide: The Simplified Beginner's Guide to Financial & Managerial Accounting for Students, Business Owners and Finance Professionals* (3<sup>rd</sup> edition). ClydeBank Media, LLC.

Bragg, S.M. (2020). *Nonprofit accounting: A practitioner's guide* (3<sup>rd</sup> edition). Accounting Tools.

Brenner, L., & Rodriguez-Heyman, D. (2019) *Nonprofit management 101: A complete and practical guide for leaders and professionals* (2<sup>nd</sup> edition). Wiley.

Brigham, E.F., & Houston, J.F. (2021). *Fundamentals of financial management* (16<sup>th</sup> edition). Cengage.

Bryson, J.M. (2018). *Strategic planning for public and nonprofit organizations: A guide to strengthening organizational achievement* (5<sup>th</sup> edition). Wiley.

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Fishman, S. (2021). *Every nonprofit's tax guide: How to keep your tax-exempt status and avoid IRS problems* (7<sup>th</sup> edition). NOLO.

Freeman, R.J., Shoulders, G.D., McSwain, D.N. & Scott, R.B. (2017). *Governmental and nonprofit accounting* (11<sup>th</sup> edition). Pearson.

Golensky, M., & Hagner, M. (2020). *Strategic leadership and management in nonprofit organizations: Theory and practice* (2<sup>nd</sup> edition). Oxford University Press.

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- Kickul, J. & Lyons, T. (2021). *Understanding social entrepreneurship: The relentless pursuit of mission in an ever-changing world*. (3<sup>rd</sup> edition). Routledge.
- La Piana, D., & Mendes Compos, M. (2018). *The nonprofit strategy revolution: Real-time strategic planning in a rapid-response world* (2<sup>nd</sup> edition). Fieldstone Alliance.
- Lang, A. (2017). *How to Read Nonprofit Financial Statements*. Wiley.
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