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

Course Number: SWn393T29	**Instructor:** Robert Ambrosino, Ph.D.
Unique Number: 87665	Robert.ambrosino@utexas.edu
Semester: Summer 2024	**Office:** On-line (see hours below)
Meeting Time/Place: T/TH 5:30 pm - 8:00 pm	**Office Phone:** (210) 268-9043
Office Hours: T-TH 3:00 pm - 5:00 pm and by	
appointment (via Zoom)	

IMPORTANT NOTE: This course will be conducted using a combination of synchronous (group learning via Zoom) and asynchronous (independent learning on one's own) on-line formats. All Zoom classes will be held during regularly-scheduled class time (5:30 pm - 8:00 pm) on <u>Thursdays only</u>, except as noted in the course schedule below.

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, understand how finances are dealt with in practice, and create a financial analysis and sustainability plan for a nonprofit agency case study.

Students will come away from the class with a toolbox for applying the latest in financial management practices 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, etc.).

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) on-line formats.

Course assignments will involve extensive use of Microsoft Excel or Google Sheets. Students will need to be comfortable with using this software for the course.

Students are to complete assigned readings *prior* to each class period and highly encouraged to actively participate during class meetings.

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) 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* (3rd edition). Wiley.

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

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 Templates folder on the course Canvas site to capture this information)
- Variance report for the first three months of program operation (a spreadsheet template will be posted to the Templates folder on the course Canvas site to capture this information)

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

Assignment #2 - Creating a Cash-flow Management Report (15% of course grade)
Using the program budget identified in Assignment #1, students will create a cash flow management report for the coming 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 Templates folder on the course Canvas site to capture this information).

This assignment is due on **July 16.**

Assignment #3 - <u>Understanding Non-Profit Audits</u> (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.

Students will respond to the following prompts in completing this assignment:
• Many agencies are apprehensive about financial audits of their agency. Why do you think that is so?
• Name three (3) factors that you believe are the most salient/important in selecting an individual or firm to conduct a financial audit.
• Conducting a financial audit requires the ready availability of detailed historical records. These records must be made available to the auditor/auditor staff as a condition of completing the audit. Name three (3) implications of having no records or only partial records available for use by to the auditor/auditor staff.
• "Materiality" is the concept or convention within auditing and accounting that relates to the *importance or significance* of an amount, transaction, or discrepancy. Information is said to be "material" if omitting it or misstating it could influence decisions that users make on the basis of an entity's financial statements. What steps should an agency take in responding to audit findings that are material as defined above? Who in the agency should be involved in developing the response?
• The primary purposes of an agency's system of internal controls are to: a) safeguard assets, b) ensure the reliability and integrity of financial information, c) ensure the agency is in compliance with federal, state and local laws and regulations affecting the operations of its business, d) promote efficient and effective operations, and e) provide a mechanism for management to monitor the achievement of operational goals and objectives. Yet, developing a system of internal controls is often daunting for small agencies with limited time and knowledge about how to do so. Briefly describe how you would resolve this dilemma for affected agencies (include examples to support your response).
• Who within an agency should be held accountable for (negative) audit findings?

This assignment is due on **<u>July 30</u>**.

Assignment #4 – <u>Discussion assignments</u> (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**, **7/2**, and **7/11**) will be included with each posting.

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

Students will <u>work in teams of 4 - 5 members each</u> to complete this assignment. Team membership will be determined by the course instructor with input from students, as needed. Each team will be assigned a nonprofit agency case study posted to the Case Study folder on the course Canvas site to serve as the basis for completing this assignment.

Each team will prepare a <u>written</u> report documenting its response to the set of common questions shown below. The report (excluding any attachments) is to be between <u>6 and 8 pages</u> in length.

In addition, each team will prepare an in-class (via Zoom) PowerPoint or other (e.g., Canva) presentation that contains a summary of the team's response to the common set of questions (see below). 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 by the course instructor and other classmates at the end of the presentation. Class presentations are scheduled for **July 25.**

The *written* portion of this assignment is due on **July 30**.

Common questions for case study assignment
1) How much unrestricted cash is on hand at the beginning of the calendar year? What problem(s) does this pose for the agency?
2) Create a <u>Statement of Financial Position</u> (Balance Sheet) for the agency for the period January 1, 2023 through December 31, 2023. Things to consider when preparing the Balance Sheet:
   a) An asset is anything that an organization owns that has economic value. Classes of assets include cash deposits of any kind (unrestricted and restricted) and cash equivalents such as government T-bills, and bank certificates of deposit (CDs), accounts receivable, equipment, and property.
   b) Assume that payments from contracts with state agencies are distributed equally over the 12-month period covered by the report are made, with the exception noted in c) below.
   c) The first payment from <u>pay-as-you-go contracts</u> will not be made until sometime in February, 2023 and the last payment from such contracts will not be made until sometime in January, 2024.
   d) Payments from <u>government grants</u> will be available to the agency in four equal quarterly draws deposited electronically to the agency's bank account on January 1, April 1, July 1, and October 1.
   e) Be sure to include any accounts receivable (monies owed the agency) and accounts payable (monies owed by the agency, but not yet paid) at the end of the reporting year.
3) Are unrestricted current assets greater than or less than current liabilities? By how much? What are the implications of your findings?

4) Create a <u>Statement of Activities</u> (profit and loss summary) for the agency at year end. Is there an annual deficit? Are revenue streams sufficiently diversified to ensure financial stability of the agency? Are management costs reasonable compared to total annual costs? Be sure to explain your responses to the last two questions.

5) Create a <u>Statement of Cash Flows</u> for the agency at calendar year 2023 end. How much cash on hand (if any) is there on December 31?

6) Calculate the following financial ratios and interpret your findings for each ratio computed: target liquidity level, debt ratio, and net surplus.

7) Recommendations for sustained or improved finances:
   a. Steps the agency could take to explore new revenue sources.
   b. Strategies the agency could take to reduce costs, while not jeopardizing agency operations.

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 management report	7/16	15%
3	Understanding nonprofit agency audits	7/30	15%
4	Discussion postings (3)	6/13, 7/2, 7/11	15%
5	Case study written report	7/30	25%
	Case study presentations	7/25	15%
		Total	100%

VI. GRADES

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

[No A+]		87.0 to 89.999	B+	77.0 to 79.999	C+	67.0 to 69.999	D+
94.0 and Above	A	84.0 to 86.999	B	74.0 to 76.999	C*	64.0 to 66.999	D
90.0 to 93.999	A-	80.0 to 83.999	B-	70.0 to 73.999	C-	60.0 to 63.999	D-
				Minimum to pass course		Below 60.0	F

VII. CLASS POLICIES

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.

Readings and Preparatory Assignments: Students are expected to be active and participate in the learning process, and in an interactive framework between collegiate students and professor. Students are also expected to complete readings and preparatory assignments prior to class. Failure to demonstrate through discussions in class, online, and through assignments that one has comprehended the readings will be considered when assigning the final grade. Students are responsible for the material in the assigned readings whether or not the material is covered in class. Professor reserves the right to conduct quizzes should there be a pattern of students not demonstrating that they have completed the readings and are not prepared to engage in thoughtful discussion.

Professional Communication and Interactions: Refrain from private conversations during class or other disruptive behavior. 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 based on another person's age, race, class, gender, sexual orientation, religious preference, and ability. Moreover, covert acts

of disrespect such as sneers and other facial expressions, excluding class members from classroom tasks, etc. are also unacceptable.

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.

Electronic Devices: Students may use communications devices such as laptop and notebook computers and smart phones to support classroom learning. Use of such devices for other purposes is discouraged as it may detract from the learning experience.

Attendance and Academic Behavior:
At the University of Texas at Austin, regular attendance at all class meetings is expected. Instructors are responsible for implementing an attendance policy and must notify students of any special attendance requirements. See more information at https://catalog.utexas.edu/general-information/academic-policies-and-procedures/attendance/. Furthermore, students are expected to abide by the Standards for Social Work Education (available at https://socialwork.utexas.edu/student-resources/bsw/policies-and-procedures/). The student shows potential for responsible and accountable behavior by being punctual and dependable, prioritizing responsibilities, attending class regularly, observing deadlines, completing assignments on time, and keeping appointments or making appropriate arrangements.

Assignments and Grades: Assignments should be turned in online on the date they are due barring serious, unforeseen circumstances. Component grades for the various assignments are shown in **Section V** (Course Requirements) above.

Writing Style: The *Publication Manual of the American Psychological Association Sixth Edition* (APA) is the style manual to be used by all students in this course. The manual is available at the library or for purchase at the UT Co-op.

Use of Canvas: The professor uses Canvas Web-based course management /collective workspace. An orientation will be given the first day of class. If you do not have a personal computer with personal Internet access, there are computers available for your use at the Flawn Academic Center, and campus and public libraries.

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 and assignment due dates. Should any modifications ne made, students will be notified in class and modifications will be posted to Canvas. Students should check their email frequently. Note that some of the links to documents and videos on the Internet may change. Documents, new links or alternate options will be provided.

Use of AI, API & References: The creation of artificial intelligence tools for widespread use is an exciting innovation. These tools have both appropriate and inappropriate uses in classwork. The use of artificial intelligence tools (such as ChatGPT) in this course for generating ideas, outlining an approach, or answering questions is permitted. However, submitting an assignment that has been written completely by an AI source and is not your own work is prohibited. All AI writing tools should be used with caution and proper citation.   Failing to properly cite AI when submitting an assignment will constitute a violation of UT's rules on academic integrity.

The School of Social Work uniformly requires APA editorial style as the standard format for all written assignments. Details of APA style are included in the Publication Manual of the American Psychological Association 7ᵗʰ edition. Information on APA style and format can be found on the UT library website. Another excellent source is Purdue University's Online Writing Lab (OWL) https://owl.purdue.edu/owl/research_and_citation/apa_style/apa_style_introduction.html. Appropriate referencing is required. Failure to use quotation marks for direct quotes or citations for indirect quotations and/or others' ideas constitutes plagiarism and may result in receiving no credit for the assignment and a referral to UT's Office of Student Conduct and Academic Integrity. All assignments in this course may be processed by TurnItIn, a tool that compares submitted material to an archived database of published work to check for potential plagiarism and use of AI. Other methods may also be used to determine if a paper is your original work. Regardless of the results of any TurnItIn submission, I will make the final determination as to whether or not an assignment has been plagiarized or request that Student Conduct and Academic Integrity make that determination.   Note that when you submit a paper, it will let you know how much of the content is the same as content from another document or generated using AI and allow you to conduct your own Turn ItIn check prior to submitting your paper.

Unanticipated Distress. 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 and Mental Health 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.

VIII. UNIVERSITY POLICIES

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Religious Holy Days. 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 Center for Access and Restorative Engagement at https://community.utexas.edu/care/. The University does not maintain a list of religious holy days.

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.

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.

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.

Steve Hicks School of Social Work Policies

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Resources, Prevention of Discrimination, and Safety

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: https://community.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.

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.

Covid-19 Related Information. The University's policies and practices related to the pandemic may be accessed at: https://protect.utexas.edu/

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/.

Title IX Accommodations for Those Pregnant, Nursing and Parenting. Pregnant, nursing and parenting students, faculty, and staff are eligible for accommodations through the Title IX Office that support equal access to education and work and prevent discrimination. Students may reach out to the Title IX Office for help with accommodations to make up missed classes, complete missed coursework, keep them safe in the classroom, apply for leaves of absence, receive priority registration and other related support. Faculty and staff, including undergraduate students who work on campus and graduate student employees, may reach out for assistance with job or schedule restructuring and obtaining modified or additional work equipment. Visit the Title IX pregnancy and parenting resource page for more information or contact the Title IX Support and Resources team connect with a Case Manager.

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.

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
June			
6	ZOOM SESSION (group learning)		
	▪ Course overview ▪ Financial challenges facing contemporary nonprofit organizations (class discussion) ▪ In-class application exercise (changing paradigms in the world of nonprofit financial management)	No readings from course text Canvas ▪ **Welcome and Course Information module**	
11	ASYCHRONOUS SESSION (independent learning on your own)		
	▪ Understanding nonprofit organizations ▪ Strategic planning ▪ Strategic management	Chapter 1 and Chapter 3 of course text Canvas **June 11 course page** Video www.youtube.com/watch?v=bfAzi6D5FpM	**Case study assignment task teams announced** **** Reminder **** Discussion #1 closes on 6/13
13	ZOOM SESSION (group learning)		
	▪ The course instructor will provide commentary and lead the class in a discussion of topics covered on 6/11 ▪ In-class application exercise	▪ **Refer to June 11 above**	**Discussion assignment #1 closed**
18	ASYCHRONOUS SESSION (independent learning on your own)		
	▪ Budgeting systems ▪ Financial statements ▪ Financial reports and ratios	Chapter 7 (267 bottom - 298) of course text Canvas **June 18 course page**	

Date	Topic	Readings	Assignments
20	ZOOM SESSION (group learning)		
	▪ The course instructor will provide commentary and lead the class in a discussion of topics covered on 6/18 ▪ In-class application exercise	▪ **Refer to June 18 above**	
25	ASYNCHRONOUS SESSION (independent learning on your own)		
	▪ Developing financial policies and procedures ▪ Managing structure, accountability, and ethics	Chapter 4 and Chapter 5 of course text Canvas ▪ **June 25 course page**	** Reminder ** Creating a nonprofit program budget assignment due on 6/27
27	ZOOM SESSION (group learning)		
	▪ The course instructor will provide commentary and lead the class in a discussion of topics covered on 6/25 ▪ In-class application exercise	▪ **Refer to June 25 above**	**Creating a nonprofit program budget assignment due** ** Reminder ** Discussion assignment #2 closes 7/2
July			
2	ASYNCHRONOUS SESSION (independent learning on your own)		
	▪ Managing risks and liabilities, legal issues, and human resources	Chapter 14 of course text Canvas ▪ **July 2 course page**	**Discussion assignment #2 closed**
4	University holiday – **NO CLASS (ZOOM SESSION) HELD**		
9	ASYCHRONOUS SESSION (independent learning on your own)		
	▪ Sources of nonprofit revenues ▪ Nonprofit revenue Strategies ▪ Operating reserves	No readings from course text Canvas ▪ **July 9 course page**	** Reminders ** Discussion assignment #3 due on 7/11

Date	Topic	Readings	Assignments
11	**ZOOM SESSION** (group learning)		
	▪ The course instructor will provide commentary and lead the class in a discussion of topics covered on 7/2 and 7/9 ▪ In-class application exercise	**Refer to July 2 <u>and</u> July 9 above**	**Discussion assignment #3 closed** **** Reminder **** Creating a cash flow budget report assignment due on 7/16
16	**ASYCHRONOUS SESSION** (independent learning on your own)		
	▪ Fall from grace: The Family Forward® story	No readings from course text <u>Canvas</u> ▪ **July 16 course page**	**Creating a cash flow budget report assignment due**
18	**ZOOM SESSION** (group learning)		
	▪ The course instructor will provide commentary and lead the class in a discussion of topics covered on 7/16 ▪ In-class application exercise	**Refer to July 16 above**	
23	**LAB DAY** Protected time to work on case study assignment final class presentation		
25	**ZOOM SESSION**		
	▪ Final class presentations	No readings	**** Reminder **** Understanding nonprofit agency audits assignment due on 7/30
30	**ZOOM SESSION**		
	▪ Last day of class! ▪ Final class presentations (2nd cohort)	No readings	**Case study written report due** **Understanding nonprofit agency audits assignment due**

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Additional readings

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