

NONPROFIT BUDGETING
INDEX #: 20356 / 20:834:571:90

SCHOOL OF PUBLIC AFFAIRS AND ADMINISTRATION
RUTGERS UNIVERSITY – NEWARK
FALL 2017

LOCATION: ONLINE

This syllabus is subject to change

Instructor Information

Cleopatra Charles

Email: cleopatra.charles@rutgers.edu

Office Hours: By Appointment

MPA Mission Statement:

Through a culture of innovation and based upon the values of **diversity, competence, knowledge, service, and ethical practice**, we pursue an evidence-based approach to the effective, equitable, and accountable implementation of public policy. Distinguished academic scholars, complemented by adjunct faculty rich in relevant government and nonprofit experience, deliver a capacity-based curriculum. We are dedicated to student success in applying such knowledge via effective ethical public service leadership.

Grading

Final grades in this course will be assessed using the following breakdown:

Letter Grade	Definition	Numerical Equivalent
A	Outstanding	89.5 – 100
B+	Very Good	84.5 – 89.49
B	Good	79.5 – 84.49
C+	Intermediate	74.5-79.49
C	Satisfactory	69.5 - 74.49
F	Failing	< 69.5

Support for Students with Disabilities:

Rutgers University welcomes students with disabilities into all of the University's educational programs. In order to receive consideration for reasonable accommodations, a student with a disability must contact the appropriate disability services office at the campus where you are officially enrolled, participate in an intake interview, and provide documentation:

<https://ods.rutgers.edu/students/documentation-guidelines>

If the documentation supports your request for reasonable accommodations, your campus's disability services office will provide you with a Letter of Accommodations. Please share this letter with your instructors and discuss the accommodations with them as early in your courses as possible. To begin this process, please complete the Registration form on the ODS web site at: <https://ods.rutgers.edu/students/registration-form>

For more information, please contact Kate Torres at (973) 353-5375 or in the Office of Disability Services in the Paul Robeson Campus Center, on the 2nd Floor or by contacting odsnewark@rutgers.edu.

Academic Integrity:

The University's Honor Code is in effect at all times. For more information, please visit: <http://academicintegrity.rutgers.edu>

Student Learning Outcomes

By the end of this seminar, students will be able to achieve the following student learning outcomes:

- To be able to lead and manage in public governance (SLO 1).
- To participate in and contribute to the public policy process (SLO 2).
- To analyze, synthesize, think critically, solve problems, and make decisions (SLO 3).
- To articulate and apply a public service perspective (SLO 4).
- To communicate and interact productively with a diverse and changing workforce and citizenship (SLO 5).

Course Description:

This course will focus on developing, monitoring, and evaluating operating budgets for nonprofit organizations. Students will be offered an opportunity to advance their theoretical and practical knowledge of nonprofit budgeting. In addition, basic accounting and fundamental financial management principles will also be examined along with internal and external controls, risk management, and reporting requirements to further broaden students' comprehension of the intricacies of nonprofit budgeting.

The first half of the course focuses on nonprofit budget context setting and the process of operating budget development from a management perspective.

The second half of the course will focus on financial analysis; capital, long term, and opportunity budgeting; governance best practices, and ethics and decision-making.

Course Objectives:

At the conclusion of this course, students will be able to:

1. Identify the key steps in operating budget building
2. Lead the process of volunteer and staff involvement in budget development
3. Develop and utilize budget monitoring, forecasting, and controlling techniques
4. Demonstrate advanced skills in budget preparation and presentation

Important Dates:

This course begins on September 5, 2017 and ends on December 13, 2017.

On-Campus Meetings:

None

Pre-requisites:

None

Textbooks & Materials:

Budgeting & Financial Management for Nonprofit Organizations by Lynne Weikart, Greg Chen and Ed Sermier

ISBN: 978-1-6087-1693-7

Computer with MS Excel or Financial Calculator

You will need access to either a computer with MS Excel or have a calculator that can do simple calculations.

Technical Problems:

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 to 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 resolve the problem. Technical questions should be directed to the Student Help Desk at:

- help@newark.rutgers.edu
- 973-353-5083
- Hill Hall 109
- <http://ncs.newark.rutgers.edu/hd>

Online Course Site:

This course will be administered fully online through the Canvas online learning management system. Canvas can be accessed here using your Rutgers NetID login:

<https://onlinelearning.rutgers.edu/canvas>

Assignments

Assignment	Percentage of Grade
Class Participation (This includes Discussion Board, Blog, Voice Thread and Lesson Review Assignments)	25%
990 Memo	15%
Scandal Paper	15%
Case Studies (3)	45%
Total	100%

Grading Response Time:

Assignments will be graded within one week of the due date.

Late Submission Policy:

The MPA program is a professional program that emphasizes managerial skills, knowledge, and decision-making. Therefore, professional conduct is expected, especially with respect to deadlines, participation, and attendance. Note the dates and put on your calendars immediately. YOU need to adjust your schedules to meet the requirements of this course. Homework will not be accepted late and should be turned in on the due date unless otherwise specified. If you experience an unavoidable personal situation that prevents you from completing work on time, please inform the instructor prior to the date the work is due. Late work will result in points taken off, a lowering of the assignment grade, and/or an “F,” depending on the assignment.

Appeal Procedure:

If, after an exam or assignment is graded, you believe that additional credit is deserved you may submit a written appeal for up to one week after the assignment is graded. Your appeal should be a typewritten page or less explaining specifically: which items deserve more credit and why. Please note: your argument must be based on the answer actually turned in. Please do not give a new answer and expect more credit. Also, the argument “I meant to say...” doesn’t work.

Communication Policy:

Announcements

You are responsible for reading all announcements posted by the instructor. You should log into our course at least three times per week to check for any new announcements.

Emails

Please contact the instructor via email at cleopatra.charles@rutgers.edu

Except for weekends and holidays, the instructor typically will respond to email messages within 24 business hours. Please check your email on a regular basis for any instructor messages.

Netiquette:

“Netiquette” is network etiquette, the dos and don’ts of online communication. When posting to our discussion board or communicating with others in our class, please remain courteous. Below are the guidelines we will follow in this course.

- Be professional and courteous
- Be respectful of other points of view
- Avoid using slang and abbreviations because they can lead to misinterpretation
- Do not capitalize all letters because this suggests shouting
- Think and proofread before you submit

Time Commitment:

To be successful in this course, we estimate that you will need to commit to at least 9 hours of coursework per week. Some weeks will require more time, some less.

Attendance and Participation Policy:

Log into our course

There are no on-campus meetings for this class. You are expected to login to the course at least three times per week to ensure you do not miss pertinent postings, messages, or announcements.

Discussion boards

Participation in the course discussion boards is required. Unless otherwise stated, you will be required to post one original response and reply to at least two of your classmates for each discussion board assignment. To ensure that we have a productive discussion, you are required to post by the specified due dates.

Dropping the Course:

In order to withdraw from a course, it is not sufficient to stop posting assignments or contributing to discussion. In accord with university policy, students wishing to withdraw from a course must do so formally through the Registrar's office. It is the student's responsibility to complete all forms. If this is not done, the instructor must assign a grade of F at the end of the semester.

Required technological skills:

- Ability to utilize Canvas

Required equipment / materials:

- Computer, Internet access, webcam with microphone OR headphones with microphone
- Software that can save a file in the format of Microsoft Word or PDF

Rutgers University Libraries:

Many library resources are available online. Assistance is available through phone, email and chat. Please review the [Introduction to Rutgers Libraries Library Guide](#)

Nonprofit Budgeting Course Schedule

September 5, 2017 – December 13, 2016

Activity	Module	Due Date
Voice Thread: Introductions	Module 1: Introduction and Syllabus	Initial Posts: Day 3 Response Posts: Day 7
Voice Thread: Nonprofit Budget Basics Module 2 Review	Module 2: An Introduction and Overview of Nonprofit Budgeting	Initial Posts: Day 3 Response Posts: Day 7 Day 7
Blog: Linking Mission to Money Module 3 Review	Module 3: Mission and Money	Initial Posts: Day 3 Response Posts: Day 7 Day 7
Case Study 1 Due Module 4 Review	Module 4: Budgeting as Part of the Planning Process	Day 7 Day 7
990 Memo Due Module 5 Review	Module 5: Liquidity and Managing Cash Flow	Day 7 Day 7
Module 6 Review	Module 6: Analyzing Costs	Day 7
Discussion Board: Nonprofit Financing Options Module 7 Review	Module 7: Understanding Revenues	Initial Posts: Day 3 Response Posts: Day 7 Day 7
Blog: Nonprofit Scandals Module 8 Review	Module 8: Internal Controls	Initial Posts: Day 3 Response Posts: Day 7 Day 7
Scandal Paper Due Module 9 Review	Module 9: Understanding Financial Statements	Day 7 Day 7
Module 10 Review	Module 10: Financial Analysis and Financial Tools for Informed Decision Making	Day 7
Case Study 2 Due	Module 11: Investment Strategies	Day 7
Blog: Performance Measurement	Module 12: Performance Measurement in Financial Management	Initial Posts: Day 3 Response Posts: Day 7
Discussion Board: Operating in a Flawed System	Module 13: Informed Decision Making	Initial Posts: Day 3 Response Posts: Day 7
Case Study 3 Due	Module 14: Adapting to Turbulent Times	Day 7