I. COURSE DOMAIN AND BOUNDARIES

This course will provide skills in budgeting, budget management and reporting, at the program, department and organizational levels, using excel. It will touch upon line item, functional and program budgeting models, and the basics of grant reporting. It will connect budgeting and budget management to the overall process of financial management. This course fulfills one credit of MSW Leadership/Management requirements.

II. MSW COMPETENCIES ADDRESSED IN THIS COURSE

| Demonstrate Ethical and Professional Behavior | C1 |
| Engage in practice-informed research and research-informed practice. | C4 |
| Engage with individuals, families, groups, organizations, and communities | C6 |
| Assess individuals, families, groups, organizations, and communities | C7 |
| Intervene with individuals, families, groups, organizations, and communities | C8 |
| Evaluate individuals, families, groups, organizations, and communities | C9 |

III. BROWN SCHOOL ACADEMIC POLICIES

Academic Integrity: If a faculty member or student suspects that academic or professional integrity has been violated, they are required to submit an Academic Integrity or Professional Integrity Violation form found on Inside Brown for review by the Assistant Dean of the program. The Assistant Dean or designated representative will aid in the investigation of the violation,
which includes but is not limited to gathering relevant evidence; conversations with the instructor, student(s) involved, witnesses, and others as necessary. Depending on the seriousness of the case, the Assistant Dean may choose to refer the matter directly to the University Student Conduct Board. This referral procedure will generally be followed if it is believed that the penalty is likely to involve suspension or expulsion from the University. The Assistant Dean for the program or designated representative will offer to meet privately with the student(s) against whom the complaint has been made. It is the student’s responsibility to familiarize themselves with the behaviors that constitute an academic integrity violation requiring referral.

Student Handbook 2019

Accommodations: If you have a learning, sensory, or physical disability or any other diagnosis that requires accommodations and/or assistance in lectures, reading, written assignments, and/or exam taking, please work with the Disability Resource Center, a University-wide resource that provides academic accommodations support and referrals. After requesting academic accommodations by providing appropriate documentation, students approved for accommodations will provide an Accommodation Letter to the instructor and are encouraged to work directly with the instructor to discuss specific course needs. The student’s Academic Advisor and/or the Assistant Dean for Academic Affairs can support a student through this process.

Pronouns: The Brown School embraces and promotes gender expansiveness as reflective of the lived experiences of many students, staff, faculty and members of our expanded community. The correct use of an individual’s pronouns is a critical part of an individual’s identity and of building an inclusive community. Students, faculty and staff are encouraged to use pronouns during introductions, are expected to use expressed pronouns of all Brown School community members, and are encouraged to apologize when mistakes are made. Educational resources are available at: https://campuslife.wustl.edu/lgbtqia/lgbt-resources/gender-pronouns/

English Language Proficiency: If your English language proficiency is such that you may need special assistance in lectures, reading, written assignments, and/or exam taking, please communicate these needs to your instructor who may refer you to the Brown Communications Lab. If you would like help seeking additional English language resources, please visit the Global Programs Suite in Brown 309. You may also find the Academic Assistance resources available through the Office for International Students and Scholars to be helpful.

Professional Use of Electronic Devices in the Classroom: Computers or other electronic devices, including “smart pens” (devices with an embedded computer and digital audio recorder that records the classroom lecture/discussion and links that recording to the notes taken by the student), may be used by students at the discretion of the faculty member to support the learning activities in the classroom. These activities include taking notes and accessing course readings under discussion. If a student wishes to use a smart-pen or other electronic device to audio record lectures or class discussions, they must notify the instructor in advance of doing so. Permission to use recording devices is at the discretion of the instructor, unless this use is an accommodation approved by Disability Resources.
Nonacademic use of laptops and other devices and use of laptops or other devices for other coursework is distracting and seriously disrupts the learning process for other people in the classroom. Neither computers nor other electronic devices are to be used in the classroom during class for nonacademic reasons or for work on other coursework. Nonacademic use includes emailing, texting, social networking, playing games, instant messaging, and use of the Internet. Work on other coursework may include, but is not limited to, use of the Internet, writing papers, using statistical software, analyzing data, and working on quizzes or exams. The nonacademic use of cell phones during class time is prohibited, and they should be set on silent before class begins. In the case of an emergency, please step out of the room to take the call. The instructor has the right to hold students accountable for meeting these expectations, and failure to do so may result in a loss of participation or attendance points, a loss of the privilege of device use in the classroom, or being asked to leave the classroom.

Religious Holidays: The Brown School recognizes the individual student’s choice in observing religious holidays that occur during periods when classes are scheduled. Students are encouraged to arrange with their instructors to make up work missed as a result of religious observance, and instructors are asked to make every reasonable effort to accommodate such requests.

IV. WASHINGTON UNIVERSITY ACADEMIC SUPPORT POLICIES

Accommodations based upon relationship or sexual violence, including sexual harassment and stalking: The University is committed to offering reasonable accommodations to students who are victims of relationship or sexual violence. Students are eligible for accommodations regardless of whether they seek criminal or disciplinary action. Depending on the specific nature of the allegation, such accommodations may include but are not limited to implementation of a no-contact order, emergency housing, course/classroom assignment changes, assignment extensions and other academic support services. If you need to request such accommodations, please direct your requests to rsvpcenter@wustl.edu or call directly to 314-935-3445. There are four licensed RSVP counselors who serve as confidential resources. However, to implement requests for accommodations, limited information will be shared with the appropriate university administrator and/or faculty. The University will maintain as confidential any accommodations or protective measures provided to an individual student so long as it does not impair the ability to provide such measures.

If a student comes to me to discuss or disclose an instance of sexual assault, sex discrimination, sexual harassment, dating violence, domestic violence or stalking, or if I otherwise observe or become aware of such an allegation, I will keep the information as private as I can, but as a faculty member of Washington University, I am required to immediately report it to my Department Chair or Dean or directly to Ms. Jessica Kennedy, the University’s Title IX Director. If you would like to speak with directly Ms. Kennedy directly, she can be reached at (314) 935-3118, jw kennedy@wustl.edu, or by visiting the Title IX office in Umph Hall. Additionally, you can report incidents or complaints to the Office of Student Conduct and Community Standards or by contacting WUPD at (314) 935-5555 or your local law enforcement agency. See: Title IX
You can also speak confidentially and learn more about available resources at the Relationship and Sexual Violence Prevention Center by calling (314) 935-3445 for an appointment or visiting the 4th floor of Seigle Hall. See: RSVP Center

Bias Reporting: The University has a process through which students, faculty, staff and community members who have experienced or witnessed incidents of bias, prejudice or discrimination against a student can report their experiences to the University’s Bias Report and Support System (BRSS) team. See: brss.wustl.edu.

Mental Health: Mental Health Services’ professional staff members work with students to resolve personal and interpersonal difficulties, many of which can affect the academic experience. These include conflicts with or worry about friends or family, concerns about eating or drinking patterns, and feelings of anxiety and depression. See Mental Health Resources.

Center for Diversity and Inclusion (CDI): The Center of Diversity and Inclusion (CDI) supports and advocates for undergraduate, graduate, and professional school students from underrepresented and/or marginalized populations, creates collaborative partnerships with campus and community partners, and promotes dialogue and social change. One of the CDI’s strategic priorities is to cultivate and foster a supportive campus climate for students of all backgrounds, cultures and identities. See: diversityinclusion.wustl.edu/

Additional Issues or Concerns: If you feel that you need additional supports in order to be successful in your time at Brown, beyond the mentioned accommodations, please contact your Academic Advisor or Danielle Bristow, Assistant Dean for Academic Affairs. They can assist you in navigating a myriad of concerns.

V. READINGS

Readings, as assigned below, will be drawn from the following textbooks.


Additional readings from periodicals, if required, will be available on Canvas.

Students should have access to Microsoft Excel. Streetsmart Financial Basics for Nonprofit Managers will be available for purchase from the bookstore.
VI. ORGANIZATION OF COURSE

The class will be conducted over 5 sessions. Sessions will include a formal content portion combining lectures, question and answer periods and class/small group discussions. Prior preparation is necessary to obtain maximum benefit from these classes. Homework will be assigned each class period, to be submitted by the next class period. All exercises must be completed and submitted in class on the dates specified. There will be at least 1 independent assignment, 1 comprehensive exam and at least one online group discussion.

USE OF CANVAS: Students are encouraged to review Canvas on a regular basis and utilize the technology appropriately to enhance their learning experience.

• FOR ASSIGNMENT QUESTIONS: A discussion board forum has been set up on the course Canvas page. This is the place to post questions about assignments. Students are encouraged to subscribe to this forum to receive notifications about new posts and replies. Please review this discussion board before sending a personal e-mail to the instructor. All posted questions will receive a response from the instructor within 24 hours during the week but the discussion board is not always reviewed on the weekends, please plan accordingly.

• FOR POWERPOINT LECTURES AND OTHER COURSE CONTENT: The instructor will utilize the course materials section of Canvas to post PowerPoint slides from class lectures, additional readings, handouts and links to useful websites and other relevant resources. There is also a discussion board forum specifically for ongoing thoughts, ideas and questions about readings and other course content (beyond assignments). At least 1 thoughtful, insightful post is required during the course.

VII. ROLE OF FACULTY AND STUDENT

The instructor will be responsible for organizing the course in a progressive and understandable manner. The instructor will post lecture notes and supplementary materials of interest on Canvas. The instructor will draw heavily on his professional experience and encourage students to likewise share their experiences, within an environment of confidentiality. The instructor will be available before and after class, during breaks and via telephone or e-mail to answer questions, clarify assignments and provide guidance.

The students will be responsible for attending all classes and arriving prepared and on-time, having read all required readings, prepared for class discussion and completion of assignments on time.

Students are expected to notify the instructor in advance of an unexpected absence. The student’s active participation in class participation is required. Students will be assessed based on class participation, preparedness for class, and the quality of completed assignments.
VIII. ASSIGNMENTS AND GRADING CRITERIA

Grades are based on a maximum 100 points. Final course grading is as follows:

<table>
<thead>
<tr>
<th>Course Grade Scale:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>100-94</td>
<td>A</td>
</tr>
<tr>
<td>93-90</td>
<td>A-</td>
</tr>
<tr>
<td>89-88</td>
<td>B+</td>
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<tr>
<td>87-84</td>
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<td>77-75</td>
<td>C</td>
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<tr>
<td>73-70</td>
<td>C-</td>
</tr>
<tr>
<td>below 70</td>
<td>F</td>
</tr>
</tbody>
</table>

Grading Criteria:
Assignments must be turned in (paper copy or email) at the beginning of class on the due date. Late assignments will result in a 10% deduction of points off the assignment score (for each day late) and PRE-APPROVED late submissions will only be accepted up to 1 week late, unless there are extenuating circumstances. A death in the family is an example of an extenuating circumstance.

Reminder: Attendance and participation in class and ALL lab sessions are required in this course. Lack of attendance and participation will result in a lower cumulative score.

Grades are assigned based on the student’s ability to assimilate and apply class materials. Course grades will be based on the following:

1. Attendance (15 points):

2. Class Participation (15 points):
Students will be assessed on their class participation, Canvas participation as well as their preparedness for class. Classroom participation is one way in which the instructor can assess whether the student is acquiring and understanding knowledge and skills contained in the course applying them to situations. Students are expected to arrive at class having read, watched or completed all assignments, and prepared to engage with the material. Students are expected to direct their full attention to the class.

Students will be graded on the following criteria:

- Pays attention and is fully engaged and participates in each class session
- Contributes to a positive, safe and enjoyable learning environment
- Quality of work on assignments
- Demonstrates knowledge and understanding of course material by responding accurately to questions posed by the instructor.
• Offers thoughtful, insightful and relevant opinions, observations, and examples during class discussions and, group exercises (when applicable), and Canvas discussion board.

3. Completion of Assignments (40 points)
Grading will reflect accuracy and completeness of assessments and demonstrated application of principles. Assignments must be completed and turned in on time or the assigned points will be Zero. There will be 2 quizzes, an excel assignment and a completion of a budget. Extra credit will be available at the instructor’s discretion.

Note: Detailed Assignment and Scoring Scales will be provided in class and on Canvas for each assignment.

4. Final exam (30 points)
There will be one comprehensive Exam

IX. COMPETENCY ALIGNMENT TO ASSIGNMENTS AND COURSE ACTIVITIES

<table>
<thead>
<tr>
<th>Course Assignments</th>
<th>Competencies</th>
<th>Dimensions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quiz #1 – Financial Statements, budgeting basics and definitions.</td>
<td>C1, C4, C7, C9</td>
<td>Values, Knowledge, Skills, Cognitive and Affective Processes</td>
</tr>
<tr>
<td>Quiz #2 – linking mission to money, budgeting strategies, understanding reading a budget</td>
<td>C4, C7, C8, C9</td>
<td>Knowledge, Skills/Cognitive and Affective Processes</td>
</tr>
<tr>
<td>Excel Assignment</td>
<td>C4</td>
<td>Knowledge &amp; Skills</td>
</tr>
<tr>
<td>Line Item Budget</td>
<td>C4, C6, C7, C9</td>
<td>Knowledge, Skills/Cognitive and Affective Processes</td>
</tr>
<tr>
<td>Final</td>
<td>C4, C6, C7, C9</td>
<td>Knowledge, Skills/Cognitive and Affective Processes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Course Activities</th>
<th>Competencies</th>
<th>Dimensions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class #4 creating a budget</td>
<td>C4, C6, C7, C9</td>
<td>Knowledge, Skills/Cognitive and Affective Processes</td>
</tr>
</tbody>
</table>
X. COURSE OUTLINE

Before class 1 please read and be prepared to discuss Worth Pages 305-337

Class 1- 8/26/19 Financial Statements

In this session, we will discuss the following:

- Define why we create budgets
- Differences/Similarities between Not For Profit & For Profit
- Review of Nonprofit Financial Statements and its components

Class Exercise - Categorize transactions by Financial Statement and classification

Reading for week 2: McLaughlin pages 39-54, 217-218 & Chapter 13 (163-176)
Kettner Chapter 12 & 13 (p. 216-238)

Class 2- 9/9/19 Managing Budgets

In class quiz #1 on week 1 material & reading assignments. (10 points)

In this session, we will discuss the following:

- Nonprofit management vs For profit management
- Components of Financial Statements
- Major Budgeting Systems
  - Line- item budgeting systems
  - Functional budgeting systems
  - Program budgeting systems
- The Art of Story-Telling- Linking Mission to Money
- The importance of understanding variances

Class Exercise- Case Study

Homework Assignment for week 3 – McLaughlin Chapter 1-4 (3-38), Kettner (p.108-110)

Class 3- 9/16/19 Budgeting for Financial Control and Management

In class quiz on week 2 material and reading assignments. (10 points)

- Review of financial statements
- Review of Audits
- Grants
- Review budgets
Discuss why each exists and point out similarities and differences

*Homework Assignment for week 4: Complete an excel spreadsheet that I provide demonstrating competency in the assigned functions. (10 points)*

Class 4- 9/23/19 Review of Budgets, Financial Statements, homework, Excel

- Class Exercise, creating a budget for a NFP/Program and thinking through expenses & revenues that would be required. Guest speaker from a local NFP.
- Case Study- Improving Cash Flow

In this session, we will review the first three weeks of material and excel tips. Review content for the final.

*Homework Assignment for week 5: Develop a Line Item Operating Budget (10 points)*

Class 5: 10/7/19 Review & Comprehensive Exam

- Answer questions on material learned & key take-a-ways from the class.

Details on Exam will be provided in class.