

Course Syllabus
MPAL 6380.793
Financial Management for Public & Nonprofit
Organizations



Semester: Spring 2020
Term: 8W1

Basic Information

Instructor: Imane Hijal-Moghrabi, PhD

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Office Hours: Monday 11:00-1:00, Tuesday 11:00-1:00, Wednesday 11:00-12:00

This course is a Web Course and is conducted within Canvas at <http://utpb.instructure.com>

NOTE: The due dates and times for the activities will adhere to the Central Time Zone.

Course Description

Course Catalog Description:

This course is designed to provide graduate students with basic understanding of financial management issues, principles, and tools required for effective management of finances in both government and nonprofit organizations. Students will be exposed to key accounting concepts, basic financial statements, and analytical techniques used in financial management decision making. The course does not require any background in accounting or financial management.

Prerequisites:

No prerequisites are required for this class

Measurable Learning Outcomes:

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

- Describe basic financial management issues, principles and tools
- Define commonly-used financial terminologies
- Prepare and evaluate financial reports for public and nonprofit organizations
- Analyze financial management case studies

- Record the financial transactions of an organization and evaluate the financial results of its operations
- Evaluate the financial position of public and nonprofit organizations

Materials

Required Materials:

- Steve A. Finkler et al. (2020). *Financial Management for Public, Health, and Nonprofit Organizations*. ISBN-13: 9781506396811 ISBN-10: 150639681X

Important Academic Dates

UTPB [Academic Calendar](#)

Course Overview

Discussions: Online participation is essential in this course, and it is worth 30% of your overall course grade. There will be three discussion topics during this semester. To participate in the discussions you need to access the “Discussion Tool” link. For each discussion topic, you must submit one main post and at least two responses to your colleagues’ posts. You are not allowed to view your colleagues’ posts unless you post yours first. You are expected to post meaningful and reflective responses, and to support your statements with course readings. It is your responsibility to read all of the messages that are posted in the online discussion. To receive full credit, all discussion posts must be made by the time and date listed on the course schedule. Each discussion link will be deactivated after the discussion due date. Your posts will be graded on the quality of your writing, your analysis of the topic, and your contribution of new thoughts to the discussion thread.

Assignments: In this class, there will be 3 assignments that are worth 30% of your overall course grade. All assignments are due on the dates and times listed in the course schedule. Detailed instructions will be provided in Canvas.

Tests: In this class, you are required to take one test that is worth 40% of your overall course grade. The format of the exam will be a combination of short definitions and essay-type questions. You can use your textbooks, your notes, and the posted notes. However, you will be using lockdown browser, which will not allow you to have anything else open on your computer. There will be no make-up for the exam. The exam date is listed in the class schedule. Detailed instructions will be provided in Canvas.

Grading: Your final grade will be awarded based on your overall performance in the course and according to the grade distribution listed below.

<i>Course Activity</i>	<i>Points</i>	<i>Percentage of Total Grade</i>
Test	100	40
Assignment 1	100	10
Assignment 2	100	10
Assignment 3	100	10
Discussion 1	100	7.5
Discussion 2	100	7.5
Discussion 3	100	7.5
Discussion 4	100	7.5
Total	1000	100

Grading Scale:

Grading follows the standard classification: A+=98-100, A=93-97, A-=90-92: B+=87-89, B=83-86, B-=80-82, C+=77-79, C=73-76, C- =70-72, D+=67-69, D=63-66, D-=60-62, F=0-59.

Grading & Feedback: I will be grading your submitted work within one week of the due date. You can check your grades by clicking “Grades” on the course menu after the grade for each assessment task is released. I will also be providing you with a general feedback on each assigned activity using the course Announcements tool.

Communication: I will communicate with you mainly using the Announcements tools. You may send me personal concerns or questions using the course email tool. I will reply to your emails within 24 hours under normal circumstances. However, if you have something that needs my immediate attention, please send me an e-mail with **URGENT – MPAL 6380** in the subject line. If you wish to call me, or meet with me personally, I will be available during my offices hours.

Time Management: Students should expect to spend 9 to 12 hours per week on preparing for this class in order to obtain an “A”. It is important to develop a Time Management Plan to be successful.

Policies

Discussion Board

Discussion Board is primarily for discussing course related topics and issues. Best practices are:

- Read all message postings in online discussion.
- Respond to the question directly

- Reply to minimum of two other student posts.
- Use a person's name in the body of your message when you reply to their message.
- Avoid postings that are limited to 'I agree' or 'great idea', etc.
- Ensure responses to questions are meaningful, reflective.
- Support statements with concepts from course readings, refer to personal experience, examples.
- Follow **Rules of Behavior (below)**.

Rules of Behavior

Discussion areas are public to every student in this class (including your instructor) who will see what you write. Please pay attention to the language you use and adhere to the following guidelines:

- Do not post anything too personal.
- Do not use language that is inappropriate for a classroom setting or prejudicial in regard to gender, race, or ethnicity.
- Do not use all caps in the message box unless you are emphasizing (it is considered shouting).
- Be courteous and respectful to other people on the list
- Do not overuse acronyms like you would use in text messaging. Some of the list participants may not be familiar with acronyms.
- Use line breaks and paragraphs in long responses.
- Write your full name at the end of the posting.
- Be careful with sarcasm and subtle humor; one person's joke is another person's insult.

Make-Up/Late Submission Policy

All course activities must be submitted before or on set due dates and times. Late submissions will not be accepted. If a student is unable to abide by the due dates and times, it is his/her responsibility to contact the instructor immediately.

No extra credit.

Academic Dishonesty/Plagiarism/Cheating

The academic community regards academic dishonesty as an extremely serious matter, with serious consequences. Any effort to gain an advantage not given to all students is dishonest whether or not the effort is successful. Any suspicion of academic dishonesty will be reported and investigated. A student who engages in scholastic dishonesty that includes, but is not limited to cheating, plagiarism, and collusion will receive an "F" for the course.

All persons involved in academic dishonesty will be disciplined in accordance with University regulations and procedures. For complete information on UTPB student conduct and discipline procedures consult the [University's Handbook:Scholastic Dishonesty](#).

Academic dishonesty includes, but is not limited to cheating, plagiarism, collusion, falsifying academic records, misrepresenting facts, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student such as, but not limited to, submission of essentially the same written assignment for two courses without the prior permission of the instructor, or the attempt to commit such acts.

Plagiarism includes, but is not limited to the appropriation of, buying, receiving as a gift, or obtaining by any means material that is attributable in whole or in part to another source, including words, ideas, illustrations, structure, computer code, other expression and media, and presenting that material as one's own academic work being offered for credit.

Attendance and Class Participation

Regular and active participation is an essential, unmistakably important aspect of this online course. Students will log on a minimum of three times every seven days. All students are expected to do the work assigned, notify the instructor when emergencies arise.

Tracking

The learning management systems have a tracking features. Statistics are collected that quantifies how often and when students are active in the course and provides information if the student has accessed different pages of the course.

Absenteeism

All the course activities have set dates to be completed and submitted. After the due dates the activities will not be available for the students. Not logging into an online course is considered absenteeism. Contact instructor immediately in case of emergency medical situation.

Course Incomplete/Withdrawal/Grade Appeal

All students are required to complete the course within the semester they are signed up. Incomplete grades for the course are rarely given, will only be granted if the student provides a valid, documented excuse for not being able to complete the course on time, and has contacted the instructor prior to the scheduled last class to request an extension. The student signs a contract that includes the incomplete course activities and the new due dates.

Find information and dates regarding drops and withdrawals consult the University Handbook: [Drops and Withdrawals](#) and [Appeal Process](#).

Accommodation for Students with Disabilities

Students with Disabilities: The University of Texas of the Permian Basin in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act provides “reasonable accommodations” to students with disabilities. Any student with a disability who is requesting an accommodation for this course must provide the instructor with official documentation in the form of a letter from the ADA Officer for Students. Only those students who have officially documented a need for an accommodation will have their request honored.

ADA Officer for Students: Mr. Paul Leverington

Address: Mesa Building 4243/4901 E. University, Odessa, Texas 79762

Voice Telephone: 432-552-4696

Email: ada@utpb.edu

For the accessibility and privacy statements of external tools used within courses, go to [Accessibility and Privacy Statements](#).

Computer Skills, Technical & Software Requirements

This course requires basic proficiency in the use of Word and PowerPoint to create and edit documents, and to save and submit files. Students also need basic proficiency in receiving, sending, and attaching files to email, and in the use of Internet search tools. In order to submit photo identification with the designated assignments, students will need access to a camera or a camera phone.

Students can use cloud version of Word, PowerPoint and other Microsoft products through use of their UTPB Outlook 365 and UTPB email address. For more information refer to [UTPB Office 365 Page](#)

Computer Technical Requirements

See [Technical Requirements](#).

Online Student Authentication

UTPB requires that each student who registers for a distance course is the same student who participates in, completes, and receives credit for the course. UTPB’s Distance Education Policy requires faculty members to employ at least two methods of verification to ensure student identities. To access online courses students must login to the UTPB learning management system using their unique personal identifying username and secure password (this is the first method). The faculty member or academic program determines the second method. This course satisfies student authentication by:

Presentation of approved photo ID* through a web cam and video recorded proctoring during assessment (Respondus Monitor)

*Approved up to date photo identifications are: passports, government issued identification, driver's licenses, military ID from DoD. Dual credit and early college high school students use school district identifications.

Using LockDown Browser & Respondus Monitor for Online Exams

This course requires the use of LockDown Browser and Monitor for online exams. Watch this [short video](#) to get a basic understanding of LockDown Browser and Monitor.

Download and install [LockDown Browser](#).

To take an online test, open LockDown Browser which opens Canvas and navigate to the exam. (You cannot access the exam with a standard web browser.)

When taking an online exam, follow these guidelines:

- Setup web cam for exams using Monitor.
- Ensure you're in a location where you won't be interrupted.
- Turn off all mobile devices, phones, etc.
- Clear your desk of all external materials — books, papers, other computers, or devices.
- Remain at your desk or workstation for the duration of the test.
- LockDown Browser will prevent you from accessing other websites or applications; you will be unable to exit the test until all questions are completed and submitted.

Preparation for Emergencies

Computer Crash

Not having a working computer or a crashed computer during the semester will NOT be considered as an acceptable reason for not completing course activities at a scheduled time. NOTE: Identify a second computer before the semester begins, that you can use when/if your personal computer crashes.

Complete Loss of Contact

If you lose contact with course connectivity completely (i.e. you cannot contact me via Canvas or email), you need to call instructor, and leave message regarding connectivity loss and contact information.

Lost/Corrupt/Missing Files

You must keep/save a copy of every project/assignment on an external drive, UTPB Outlook 365 OneDrive, or personal computer. In the event of any kind of failure (e.g. virus infection, student's own computer crashes, loss of files in cyberspace, etc.) or any contradictions/problems, you may be required to resubmit the files.

End-of-Course Evaluation & Instructor Evaluation

Every student is encouraged to complete an end-of-course evaluation/survey provided by UTPB. During the last few weeks of class, you will receive an announcement through email notifying you that the Course/Instructor Survey is available. You may follow the link in the email to complete the survey using the same credentials to access your courses here. When entering the emailed Survey link you will see a list of surveys for you to complete. Another way to find End-of-Course Evaluations is through you my.utpb.edu account > My Surveys & Evaluations are on the first page after you login.

The survey is anonymous and your responses are confidential. Your feedback is critical to us and to your instructor as we strive to improve our offerings, and our support of you, the students.

Student Support Services

SERVICE	CONTACT
ADA Accommodation/Support	Testing Services & Academic Accommodations Department (432) 552-4696
Advising	(432) 552-2661 UTPB Academic Advising Center
Bookstore	UTPB Campus Bookstore (432) 552-0220
Email, Office 365, my.utpb.edu	Information Technology
Financial Aid and Scholarship	UTPB Financial Aid (432) 552-2620
Library	The J. Conrad Dunagan Library Online at (432) 552-2370

SERVICE	CONTACT
Registrar	UTPB Registrar (432) 552-2635
Student Services	Student Services (432) 552-2600
Technical Support	Canvas 1-866-437-0867
Tutoring & Learning Resources	If you are taking courses through UTPB the following links provide services: Smarthinking Online Tutoring (provides tutoring services), SmarterMeasure (measures learner readiness for online course).

Disclaimer & Rights

Information contained in this syllabus was to the best knowledge of the instructor considered correct and complete when distributed for use in the beginning of the semester. However, the instructor reserves the right, acting within the policies and procedures of UTPB to make changes in the course content or instructional techniques without notice or obligation. The students will be informed about the changes, if any.

Copyright Statement

Many of the materials that are posted within UTPB courses are protected by copyright law. These materials are only for the use of students enrolled in the course and only for the purpose of the course. They may not be further retained or disseminated.

Course Schedule

DATES	COURSE OVERVIEW
<p>Module 1 January 13 – February 8</p> <p>Introduction & Implementation and Controlling Results</p>	<p>Readings: Lectures and corresponding textbook chapters Chapter 1 – Introduction to Financial Management Chapter 2 – Planning for Success: Budgeting Chapter 3 – Additional Budgeting Concepts Chapter 4 – Understanding Costs Chapter 5 – Capital Budgeting Chapter 6 – Long-Term Financing Chapter 7 – Managing Short-Term Resources and Obligations Chapter 8 – Accountability and Control</p> <p>Activities Introduce yourself Online Student Authentication – Due January 31 by 11:59 pm Discussion 1 – Due January 25 by 11:59 pm Assignment 1 – Due February 1 by 11:59 pm Discussion 2– Due February 8 by 11:59 pm Test – (Chapters 1, 2, 3, 4, 5, 6, 7 & 8): Due February 8 between 12:00 pm and 11:59 pm Central Time</p>
<p>Module 2 February 9 – March 6</p> <p>Reporting Results and Financial Analysis</p>	<p>Readings: Lectures and corresponding textbook chapters Chapter 9 – Taking Stock of Where You Are: The Balance Sheet Chapter 10 – Reporting The Results of Operations Chapter 11 – Unique Aspects of Accounting for Non-Profit and Healthcare Organizations Chapter 12 – Unique Aspects of Accounting for State and Local Governments (Part I) Chapter 13 – Unique Aspects of Accounting for State and Local Governments (Part II) Chapter 14 – Financial Statement Analysis Chapter 15 – Financial Condition Analysis</p> <p>Activities Assignment 2 – Due February 15 by 11:59 pm Discussion 3 – Due February 22 by 11:59 pm Assignment 3– Due February 29 by 11:59 pm Discussion 4 – Due March 6 by 11:59 pm</p>

The descriptions and timelines contained in this syllabus are subject to change at the discretion of the Professor.