New Course Request

Indiana University

Check Appropriate Boxes: Undergraduate credit □ Graduate credit X Professional credit □

1. School/Division College of Arts & Sciences
2. Academic Subject Code POLS
3. Course Number Y518 (must be cleared with University Enrollment Services)
4. Instructor Hall
5. Course Title Non-Profit Financial Management Policy
   Recommended Abbreviation (Optional) (Limited to 32 Characters including spaces)
6. First time this course is to be offered (Semester/Year): Spring 2009
7. Credit Hours: Fixed at 3 or Variable from ______ to ______
8. Is this course to be graded S-F (only)? Yes ☒ No X
9. Is variable title approval being requested? Yes ☒ No X
10. Course description (not to exceed 50 words) for Bulletin publication: This course reviews financial, budgetary, and accounting principles related to non-profit management and policy making.

11. Lecture Contact Hours: Fixed at 3 or Variable from ______ to ______
12. Non-Lecture Contact Hours: Fixed at 0 or Variable from ______ to ______
13. Estimated enrollment: 25 of which 100 percent are expected to be graduate students.
14. Frequency of scheduling: annual Will this course be required for majors? No
15. Justification for new course: This course was previously offered under SPEA V526. A new course number is sought due to SPEA restructuring. Yes
16. Are the necessary reading materials currently available in the appropriate library?
17. Please append a complete outline of the proposed course, and indicate instructor (if known), textbooks, and other materials.
18. If this course overlaps with existing courses, please explain with which courses it overlaps and whether this overlap is necessary, desirable, or unimportant.
19. A copy of every new course proposal must be submitted to departments, schools, or divisions in which there may be overlap of the new course with existing courses or areas of strong concern, with instructions that they send comments directly to the originating Curriculum Committee. Please append a list of departments, schools, or divisions thus consulted.

Submitted by:

Linda Chin
Department Chairman/Division Director

Date 4/16/08

Approved by:

[Signature]
Dean Assoc Dean Out

Date 5/5/08

Dean of Graduate School (when required)

Date

Chancellor/Vice-President

Date

University Enrollment Services

After School/Division approval, forward the last copy (without attachments) to University Enrollment Services for initial processing, and the remaining four copies and attachments to the Campus Chancellor or Vice-President.

UPS 724
University Enrollment Services Final—White; Chancellor/Vice-President—Blue; School/Division—Yellow; Department/Division—Pink; University Enrollment Services Advance—White
Required Text


Course Objectives

With proper student effort, the completion of this class will result in:

1. An understanding of financial, budgetary, and accounting principles related to non-profit management.

2. The ability to apply financial, budgetary, and accounting techniques to non-profit management.

3. An understanding of how financial decisions are made in non-profit organizations.

4. An understanding of cost analysis.

5. The ability to recognize and use various financial statements.

6. A general understanding of financial management.

Class Prerequisites

Students are assumed to have a mathematical foundation of basic algebra and should be comfortable with basic calculations and equation manipulation. In addition, knowledge of Microsoft Excel or some other spreadsheet program will be most helpful.

Class Format

There will be lectures and discussion. Questions from students during class are welcomed. There will be several guest lecturers and a computer lab session on September 18.

Please turn off cellular phones and pagers during class. We will typically have one 10-minute break during class.

We will follow the topical sequence of the text quite closely so please come to class prepared by reading the assigned material and working on questions/problems at the end of each chapter.
Grading

Homework and Cases 30%
Midterm Exam 35%
Final Exam 35%

Homework problems and cases will be given on a regular basis and will be graded based on completion. Students may work together, but each student must submit their own assignment. Answers are expected to be clear, concise, legible, and grammatically correct. Some problems will require the use of a computer spreadsheet program.

Excel spreadsheets and other materials are available on the text publisher's website. Go to the following site for Student Resources. http://www.prenhall.com/finkler

The midterm and final exams will be given in-class according to the schedule below. You will receive a review sheet and important exam-related information before each exam. Make-up exams are subject to the instructor's approval.

Legal Statements

1) The university may discipline a student for academic misconduct, which is defined as any activity that tends to undermine the academic integrity of the institution. Academic misconduct includes, but is not limited to, the following: Cheating, Fabrication, Plagiarism, Interference, Violation of Course Rules, and Facilitating Academic Dishonesty. Further policies can be viewed in the IU Code of Student Rights, Responsibilities, and Conduct at http://www.dsa.indiana.edu/Code/.

2) If you will require special academic accommodations under the Americans with Disability Act, Section 504, or other state or federal law, please contact the Office of Disabled Student Services at (574) 237-4479. It is the responsibility of the student to schedule an interview and meet with Disabled Student Services as soon as admitted to the university and then as soon as registered each subsequent semester. Further guidelines can be viewed at http://www.iusb.edu/~sbdss/guidelines.shtml.

3) This syllabus is subject to changes and additions. At least one week's notice will be given when changes are made.
Course Schedule

August 28
Introduction to course; assessment of student expectations, needs, and skills. Ch. 1 material will be used in class, so read the chapter to review.

September 4
Chapter 2. Read the chapter, answer questions 2-1 through 2-12. (When questions are assigned on the Schedule, written responses will be due at the beginning of class.) Work on problems 2-13, 2-14, 2-17.

September 11
Chapter 3. Read & answer questions 3-1 through 3-7, 3-10, and 3-12. In class: work on Denison Specialty Hospital Case Study. Written response to Ch. 2 & Ch. 3 Denison case due 9/25.

September 18
Excel class. Meet in DW 1265.

September 25
Denison Hospital case responses due. Be prepared to work on problems in class: 3-20, 3-22, 3-25. Read for class discussion the handouts on the federal deficit and budget.

October 2
Chapter 4. Read and review. Special guest instructor: Mr. Robert York.

October 9
Chapter 5. Read carefully and review vocabulary words. Answer questions 5-1, 5-2, and 5-3.

October 16
Exam (1 hour exam in class). Read Chapter 6.

October 23
Health care financing. Speaker: Terry Heck, CFO, St. Joseph Regional Medical Center. Discuss "The Case of the Missing Check," Ch. 6.

October 30
Read Chapter 8; problems to be assigned. Special guest instructor: Mr. Robert York.

November 6
Read Chapter 9; problems to be assigned. Special guest instructor: Mr. Robert York.

November 13
From Chapter 7, read pp. 291-301. Prepare & present brief report on a tax or accounting organization (sign-up in class). Lecture on accounting procedures.

November 20
Chapter 10. Questions to be determined.

November 27
No class.

December 4
Read Chapter 11. Questions to be determined.

December 11
Final Exam