The course covers theory and application of financial management systems and techniques in health and non-profit organizations. It seeks to enhance financial decision making skills through application of analytical concepts and decision techniques to a variety of situations. Particular attention is paid to accounting procedures, techniques for financial analysis, investment in long-term assets, budgeting systems, cash management, risk management, and debt management.

**SUMMER I 2015**: Delivery method is hybrid, ~50% on ground and ~50% online in eLearn, TSU’s learning management system. On-ground sessions will take place in Avon Williams Campus Room TBA.

**Audience**: Graduate Certificate students pursuing the certificates in Nonprofit Management or Health Administration and Planning are the audience for this course. This course also counts as an elective for the MPA or PhD in public administration. It does not substitute for other courses. There are no prerequisites for this course other than being a TSU Graduate Student in these programs.

**COURSE SCHEDULE**: The course schedule is at the end of this syllabus. You are responsible for keeping up with assignments, readings, and due dates. While assignment and quiz dates will not change, I reserve the right to adjust content pacing based on class progress. Any substantive changes will be announced in eLearn in the News area on our course home page or in our on-ground meetings if it affects the course schedule or quiz coverage.

**COURSE EVALUATIONS**: Student course evaluations at TSU are now conducted online. It is expected that all students in the course will complete the brief online evaluation process in order to provide important feedback to the instructor and the University, which will benefit future students.

**Instructor**: Meg Streams, Ph.D., Assistant Professor

- **email**: mstreams@tnstate.edu
- **phone**: 615.852.7112 – no evening calls please except on exam nights, instead use email.
- **fax**: 615.345.0507 (instructor’s fax, NOT the College of Public Service and Urban Affairs number)
- **office location**: Avon Williams Campus 4th Floor, Suite F-400 Room 403
- **office hours**: SUMMER 2015: see schedule at end of this syllabus. From time to time because of meetings, etc. I have to reschedule or adjust office hours; if so I will post on the News area of the course home page. **Please make appointments via email in advance whenever possible, to assist in planning and make the best use of your time.**

_I will make every effort to work with you by other means if we cannot meet in person, so please do not hesitate to contact me at any point during the semester._

**Elearn or computer account problems?** Call the Help Desk 24 hours a week, 7 days a week at 615-963-7777.
Goals, learning outcomes, and associated assignments.

By the end of the course, students will...

**Goal 1.** Understand a selection of key topics in budgeting, accounting and financial management and unique characteristics of these in nonprofit and health organizations as applicable.

**Learning Outcome 1.1.** Be able to explain and apply concepts such as the budget cycle, operating vs. capital budget; cost analysis; performance budgeting; time value of money; cash management; quality improvement.

**Learning Outcome 1.2.** Understand the role of and grasp the essential elements of typical financial statements.

**Learning Outcome 1.3.** Synthesize information from the texts, course discussions, articles and cases to develop responses to specific novel challenges in nonprofit leadership in the areas of financial management.

**Evaluation 1.1.** The exams are not comprehensive except for unavoidable concepts that permeate the class. I will provide learning objective lists to assist in prioritizing your preparation: however, all lecture material, class activities and assigned readings should be considered fair game for evaluation. You will have 3 hours to take each exam.

**Evaluation 1.2.** Online activities will relate closely to course content and include real-world nonprofit and healthcare examples.

**Goal 2.** Be able to solve a variety of quantitative problem types using a calculator (and in specific cases, Excel) which are relevant to financial management in nonprofit and health organizations.

**Evaluation 2.1.** The exams described above will contain problems drawing on the techniques learned through self-study problem/question sets.

The MPA program competencies which relate most to PADM 6190 are: Identify the decision tools appropriate for different situations; distinguish between different approaches to decision making; describe the challenges of and criteria for proper administrative data collection and maintenance; appreciate political science, sociological and economic contexts of public administration. Toward the end of the semester you will be asked to fill out an online survey based on your judgment of how well the course content and assessments related to these competencies, which is required by our accrediting agency, NASPAA.

Learning resources. **Texts.** One text is required for this class. Additional readings (articles, cases, financial statement examples, websites) may be assigned and accessed online (and will be fair game for exam material).

This is a sample for prospective students. Current students should NOT purchase books based on this - consult your instructor!


**RECOMMENDED** (for your reference if you plan to work in this area; but these are not mandatory for this class):

Learning resources. **On ground and Online.** The primary methods of in-class instruction will be lecture, discussion, problem-solving and in-class activities. This material complements the out-of-class reading, problem-solving, and eLearn activities. Materials for this class will be posted on the **TSU eLearn** page for this course (https://elearn.tnstate.edu/) - this includes PowerPoint slides, course objectives, example resources for assignments, etc. Also check the site for course announcements. That will also be the location for our online activities in the “off-site” portion of our hybrid course. Note that the eLearn server is distinct from the tnstate.edu server: so even if www.tnstate.edu is down, you should try to access eLearn using the address above directly.

**HOW TO PREVENT GETTING LOCKED OUT OF ELEARN:** Password issues are the most common issue people encounter. Go to http://www.tnstate.edu/cit/password.aspx and follow the instructions to set up your profile ASAP – you have to do that ahead of time, not wait till you are locked out. Since I am providing you with this information at the beginning of the semester, I do not expect to hear that being “locked out” is a reason for missing quizzes or assignment due dates. You set up security questions (just like you would do with an online bank or other secure account). Then when you experience a lock-out, you can go to this page and unlock your account. If that doesn’t help, the Help Desk phone number you should use is at all times is 615-963-7777. You can also try emailing helpdesk@tnstate.edu for assistance, but try phoning first.

**Policies. Attendance.** Attendance and active participation are essential to this course. Lectures, discussions and activities are the core methods of in-class instruction. Be aware of the following:

(I) Some of the material we work through in class will not be from the textbook, and WILL be evaluated on exams; all material will be synthesized and reframed even when it is also in the texts.

(II) Missing an entire single on-ground session is extremely significant in a hybrid class. **Missing no more than one on-ground class session will be rewarded with extra credit – see details later in this syllabus.** No excuses or make-ups of any kind will be entertained relative to this EXTRA credit opportunity.

Only official, documented excuses will be accepted for missing an exam without prior notice to the instructor. If you anticipate missing an exam for a reason known in advance, you must notify the instructor as far in advance as possible to determine alternative arrangements; under most circumstances I can work with you to schedule an alternate time for the exam. The make-up exam may differ from the regular exam.

(III) I believe that the note-taking process is an important beginning to the task of mastering new material, along with reading the texts. I encourage you to take notes, both as you read using the learning objectives as a guide and also during class. I will make any handouts and assignment instructions available on the course website as applicable. I will not give out lecture notes.

**Tardiness.** If you are unavoidably late for a class session, please enter as quietly as possible and try not to disturb your fellow students. Consistent tardiness is rude to other learners and to the instructor, and I reserve the right to take action should this problem arise. Since our course meets for three-hour blocks, however, I do encourage you to come even if you have missed part of the class or must leave early (if known in advance, it is a courtesy to let the instructor know).
**Learning environment**. You are expected to conduct yourself with civility and professionalism in class and online, so that a learning environment is maintained for all. This includes, but it not limited to: coming to class prepared; listening to and engaging with classmates, the instructor, and guest speakers in a respectful manner whether in written or oral form; and turning off cell phones before class. To be fair to all students, for whom others’ inappropriate computer usage may be a distraction, I may require that any students using a device to take notes email me their notes after every class session without advance notice. The notes will not be graded, but I will review them.

**Syllabus**. I reserve the right to adjust this syllabus and the scheduling of lecture material as the semester proceeds; any changes will be announced to students and a revised syllabus distributed for major changes.

**Quality of written work**. As students and as professionals in training, I expect you to adhere to a high standard in your written work. Leave yourself time to reread and revise written work before the due date. Grammar and spelling errors distract the reader and lessen your credibility, in the classroom as in the workplace, and will affect the evaluation of your work.

**Accommodation**. Contact Patricia Scudder, Director of Students with Disabilities (615-963-7400, Office of Disabled Student Services), preferably before the fourth class meeting, if you need accommodation. The College of Public Service and Urban Affairs, in conjunction with the Office of Disabled Student Services, makes reasonable accommodations for qualified students with medically documented disabilities. I need to be aware of your status if it will affect your class activities and assignments – before assignments are due.

**Grading**. Due dates. Assignments are due to the appropriate eLearn dropbox by 11:59PM on the due date. Remember that if the www.tnstate.edu website is down, you should try to access eLearn directly at https://elearn.tnstate.edu/. If you are unable to submit to eLearn, you must submit your discussion posts or other assignment BY EMAIL TO mstreams@tnstate.edu OR FAX to 615-345-0507 (instructor’s fax NOT the department fax) BY THE DUE DATE/TIME. No hard copy assignments will be accepted. You must plan ahead so that last-minute computer issues do not derail your submission of assignments on time.

I reserve the right not to accept late work for a grade. All deadlines are announced in advance to allow you to plan for completion. Late work may be assessed a substantial penalty or receive a zero depending on the reason and degree of lateness. The value I emphasize in making decisions about late work is equity, which includes weighing the efforts of students who also had demands on their time, but submitted work on time nonetheless. Most of the students in our program work full-time, and many have family commitments. Forgetting a deadline or not planning well to allow completion of work, given other demands on your time, is not a sufficient reason for not submitting an assignment on time. Job expectations and non-emergency family events are also time commitments you should seek to plan around, not appeal to at the last minute as an excuse. Hybrid courses offer students some desired flexibility in terms of not having as many on-ground sessions – but the format requires careful time management, self-motivation and attention to deadlines.

**Dropping or withdrawing from a class**. I cannot withdraw you from the class myself; if you want to withdraw, you need to complete the required actions in myTSU by the last date of possible withdrawal (you are responsible for knowing this date, always see the appropriate TSU Academic Calendar). Faculty are, however, obligated to report non-attendance or stopped attendance at certain intervals during the semester, which can result in your being taken out of the course by the registrar. If you stop fulfilling class requirements but do not take the proper actions to withdraw by the deadline, and you remain on my roster at the end of the semester, you will receive a course grade based on what you completed plus
zeros for the course elements you did not complete. This often results in an F. Incompletes are given only after consultation with me, with documentation of the official reason, and for students who completed coursework satisfactorily past the point of the withdrawal deadline; they are rare and meant for unusual circumstances that arise late in the semester.

**Grading.** Exam grades will be out of 100 points.

**Problem/Question sets** are for self-study and are not collected or graded. You will be given the answers to the problems (in eLearn), and the question answers are in your textbook. It is your responsibility to complete the problem/question sets, use the problem answers and textbook to correct your work, and seek help from the instructor if you have difficulty with a particular problem or question. Some “clinic” time will be given in class for questions of this type, and you can also email questions, call or schedule appointments. You must bring your work on the problem, however, if you seek assistance. The exams will contain problems designed to assess whether or not you have mastered the tasks required to correctly solve problems of the types assigned with a calculator and with Excel, including “mock Excel” work on paper where you write out the necessary Excel. “Challenge” problems are more difficult and will not be assessed on exams, but students interested in developing their skills or with previous experience in this area are encouraged to attempt those problems.

**Participation in online activities** will be scored based on how many you complete satisfactorily out of the TOTAL number of opportunities. To count as satisfactory, you must complete all tasks assigned in a week’s module fully with a good faith effort (not superficially or incompletely; i.e., at a level of work corresponding to B or better on the scale listed below from the TSU Handbook). Unsatisfactory work will not count towards your participation grade. Participation is as an individual.

- Complete all THREE online activities satisfactorily – receive 100 points total for participation
- Complete 2 out of 3 satisfactorily – receive 85 points total for participation
- Complete 1 out of 3 satisfactorily – receive 70 points total for participation
- Complete none satisfactorily – receive 0 participation points (i.e., receive a zero for 30% of your overall grade).

<table>
<thead>
<tr>
<th>Participation in online activities (pts out of 100)</th>
<th>Percent of grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams (2 X 35%)</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>70</td>
</tr>
<tr>
<td></td>
<td>100 %</td>
</tr>
</tbody>
</table>

**Scale (text descriptions adapted from TSU Catalog):**

- **A** 90% - 100%
  Excellent: work of exceptional quality which indicates the highest level of attainment on an assignment.

- **B** 80% - 89%
  Good: work above average which indicates a high level of achievement.

- **C** 70% - 79%
  Work of average quality representing substantial fulfillment of the minimum essentials of an assignment.

- **D** 69% - 60%
  Poor: representing passing work but below the standards of graduation quality. Some minimum essentials not completed.

- **F** 59% and below
  Failure: representing unacceptable performance on an assignment. Few to no minimum essentials completed. May be assigned for plagiarism or academic dishonesty by the instructor (for an assignment or the course; see TSU Catalog, *Academic and Classroom Conduct*).
Academic honesty and plagiarism. PLAGIARISM GUIDELINES APPLY FOR ONLINE DISCUSSION WORK, WRITTEN EXAM WORK, AS WELL AS FOR “PAPERS.” I will follow University procedures in dealing with any instances of plagiarism, cheating, and other types of academic dishonesty in this course (see TSU Student Handbook and Graduate Catalog). You should be aware that penalties can range from a lowered grade on an assignment from what it otherwise would have been, to no credit for an assignment, and on, up to dismissal from the program. My actions regarding plagiarism will depend on the severity of the individual case. In a severe case I may elect to assign a grade of zero for the assignment, or pursue other options according to TSU policy as described in the TSU Student Handbook. In summary, you are expected to do your own work and follow academic standards rigorously in crediting the ideas, words and findings of others. Resources are provided to you in the support modules in eLearn concerning various types of plagiarism, including patchwork plagiarism, and strategies for avoidance. I expect that you have reviewed and understood all resources I have provided to you regarding avoidance of plagiarism including the Statement of Academic Responsibility for Written Work before you turn in any written work in this class, and I expect you to reflect that understanding in your writing process and written work. Academic honesty is the foundation of the scholarly pursuit of knowledge; if you are not sure what constitutes plagiarism or how to handle a specific instance of crediting another individual's work, feel free to bring these questions to me.

In general, should you have questions about academic honesty, your performance, or any other issue concerning this course, I encourage you to talk with me as soon as the concern arises throughout the semester. Problems in this area sometimes arise as a result of feeling pressured as a deadline approaches; promptly bringing questions and problems to the instructor can help to prevent this situation. Plagiarized work is never an improvement on whatever original work with correct citations you are able to generate on your own. This course is part of your training as a scholar and a professional, and only evaluation of your genuine effort can serve the learning objective. Also note that Ethics is listed first among the core values of our MPA program in the mission (below), and that you are being prepared to “promote trust and public value.” Plagiarism, even unintentional, and academic dishonesty are inconsistent with these statements.

Ethics and professional preparation. The focus of this course is on concepts and practical aspects of nonprofit management. In application of this and other content learned in your program of study, you should be guided by the ethical standards of your field. I encourage you to consult the ethical code of the professional organization(s) relevant to your field of interest, and to continue to seek out information on their application throughout your studies. The following links are examples of ethical resources for nonprofit professionals.

- How Ethical Is Your Nonprofit Organization?
- Association of Fundraising Professionals – code of ethics
- Better Business Bureau Wise Giving Alliance Standards for Charity Accountability
- American Society for Public Administration

MPA Program Mission, including values statement (adopted 12/7/2010).

The MPA program of the College of Public Service and Urban Affairs at Tennessee State University prepares individuals for professional public, nonprofit, and healthcare sector careers. The program develops leaders and managers to promote trust and public value in the community.

We educate by providing the key knowledge, skills and abilities our students require to serve in diverse public, nonprofit and healthcare settings.

We work by conducting research and service activities supportive of these educational and instructional purposes which emphasize analytical thinking, problem solving and decision making and;

We serve a diverse and ever-changing public, nonprofit and healthcare environment as a source of consultation with knowledge of public policy & public management issues to the community.

Through these endeavors, we create value with the community, our community partners, students and University by bringing expertise to bear in real organizational settings. In carrying out each of these core activities, we seek to reflect and instill distinctive public service values of: Ethics, Equity, Responsiveness, Diversity, Cultural Competency, Efficiency and Transparency
**PROVISIONS FOR EXTRA CREDIT** – available to all students; please note that no make-ups will be offered for extra credit and I do not make special provisions for individual students to receive extra credit.

*Total extra credit points available: up to 1.5 percentage point on the final grade.*

**COURSE EVALUATION RECEIPTS:**
- **0.5 percentage point on the final grade:** for turning in your Course Evaluation Receipt by the date announced in class to the appropriate Elearn dropbox

**ATTENDANCE/PARTICIPATION:**
- **1.0 percentage point on the final grade:** for missing no more than 1 on-ground class session during the semester (any optional review sessions are not counted toward this). I take note if you are quite late or leave very early, and such attendance does not count towards this extra credit. Attendance is still up to you; you are not penalized for not attending – the extra credit is just a way to acknowledge those who make this effort towards their success in the course.

**SCHEDULES** – course meeting, exams, due dates, and office hours (changes to office hours may be posted in News are on eLearn if necessary due to meetings or other work conflicts). Readings and self-study assignment schedule is on following page.

<table>
<thead>
<tr>
<th>Time</th>
<th>Purpose</th>
<th>Day and Date</th>
<th>Additional Work Due (online; self-study continues all semester on problem set/questions and learning objectives; readings)</th>
</tr>
</thead>
<tbody>
<tr>
<td>5:30 - 8:20pm</td>
<td>Class meeting 1</td>
<td>Monday, June 1, 2015</td>
<td></td>
</tr>
<tr>
<td>6:00 - 8:20pm</td>
<td>Class meeting 2</td>
<td>Wednesday, June 3, 2015</td>
<td><strong>Please note delayed start at 6:00pm</strong></td>
</tr>
<tr>
<td>5:30 - 8:20pm</td>
<td>Class meeting 3</td>
<td>Monday, June 8, 2015</td>
<td>Hybrid activity (online discussion) 1 Due by Tuesday June 9 11:59pm</td>
</tr>
<tr>
<td><strong>NO CLASS MEETING</strong></td>
<td><strong>Wednesday, June 10, 2015</strong></td>
<td><strong>NO CLASS MEETING</strong></td>
<td></td>
</tr>
<tr>
<td>5:30 - 8:20pm</td>
<td>Exam 1</td>
<td>Monday, June 15, 2015</td>
<td></td>
</tr>
<tr>
<td>5:30 - 8:20pm</td>
<td>Class meeting 4</td>
<td>Wednesday, June 17, 2015</td>
<td></td>
</tr>
<tr>
<td>5:30 - 8:20pm</td>
<td>Class meeting 5</td>
<td>Monday, June 22, 2015</td>
<td>Hybrid activity (online discussion) 2 Due by Tuesday June 23 11:59pm</td>
</tr>
<tr>
<td>5:30 - 8:20pm</td>
<td>Class meeting 6</td>
<td>Wednesday, June 24, 2015</td>
<td></td>
</tr>
<tr>
<td>5:30 - 8:20pm</td>
<td>Exam 2</td>
<td>Monday, June 29, 2015</td>
<td>Hybrid activity (online discussion) 3 Due by Wednesday July 1 11:59pm</td>
</tr>
</tbody>
</table>

**OFFICE HOURS**

<table>
<thead>
<tr>
<th>Time</th>
<th>Location</th>
<th>Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday, June 1, 2015</td>
<td>AWC Suite F-403 (4th Floor)</td>
<td>1:30pm - 4:30pm</td>
</tr>
<tr>
<td>Monday, June 8, 2015</td>
<td>AWC Suite F-403 (4th Floor)</td>
<td>1:30pm - 4:30pm</td>
</tr>
<tr>
<td>Monday, June 15, 2015</td>
<td>AWC Suite F-403 (4th Floor)</td>
<td>1:30pm - 4:30pm</td>
</tr>
<tr>
<td>Wednesday, June 17, 2015</td>
<td>AWC Suite F-403 (4th Floor)</td>
<td>1:30pm - 4:30pm</td>
</tr>
<tr>
<td>Monday, June 22, 2015</td>
<td>AWC Suite F-403 (4th Floor)</td>
<td>2:30pm - 4:30pm (not different start time)</td>
</tr>
<tr>
<td>Wednesday, June 24, 2015</td>
<td>AWC Suite F-403 (4th Floor)</td>
<td>1:30pm - 4:30pm</td>
</tr>
<tr>
<td>Monday, June 29, 2015</td>
<td>AWC Suite F-403 (4th Floor)</td>
<td>1:30pm - 4:30pm</td>
</tr>
</tbody>
</table>

**Late drop ends** Wednesday, June 3, 2015
**Last day to withdraw** Friday, June 19, 2015
<table>
<thead>
<tr>
<th>Date</th>
<th>Module</th>
<th>Topics</th>
<th>Location</th>
<th>Readings</th>
<th>Self-Study Activity due online by 11:59pm</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday 6/1</td>
<td>1,2</td>
<td>Course intro; Overview of financial management; Real-world budget examples activity;</td>
<td>Campus</td>
<td>Syllabus, Support Module in eLearn; Finkler C1</td>
<td>learning objectives A (C. 1-3); problem/question set A</td>
</tr>
<tr>
<td>Wednesday 6/3</td>
<td>1,2</td>
<td>Budgeting; C2 and C3 problems</td>
<td>Campus</td>
<td>Finkler C1, C2; Materials in Content Module 2 in eLearn</td>
<td>learning objectives A (C. 1-3); problem/question set A</td>
</tr>
<tr>
<td>Monday 6/8</td>
<td>2</td>
<td>Budgeting; Triangular rel'nship; C2 and C3 problems; exam 1 practice activity in class</td>
<td>Campus</td>
<td>Finkler C2,3; Materials in Content Module 2 in eLearn; &quot;Looking Glass&quot; article in eLearn</td>
<td>learning objectives A (C. 1-3); problem/question set A</td>
</tr>
<tr>
<td>Wednesday 6/10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Hybrid Activity 1 “Looking Glass” article – discussion online Due by 11:59pm TUESDAY 6/9/2015</td>
</tr>
<tr>
<td>Monday 6/15/2015</td>
<td>EXAM 1</td>
<td></td>
<td>Campus</td>
<td>Covers learning objectives for chapters 1,2,3, problem/question set A; and other course materials since semester start.</td>
<td></td>
</tr>
<tr>
<td>Wednesday 6/17/2014</td>
<td>3</td>
<td>Costs; C4 problems; costs in-class activity</td>
<td>Campus</td>
<td>Finkler C4; Materials in Content Module 3 in eLearn; Healthcare fixed costs article in eLearn</td>
<td>learning objectives B (C. 4-12); problem/question set B</td>
</tr>
<tr>
<td>Monday 6/22/2014</td>
<td>3</td>
<td>Capital Budgeting; C4, C5 - TVM problems; exam 2 practice activity</td>
<td>Campus</td>
<td>Finkler C5; Materials in Content Module 3 in eLearn</td>
<td>learning objectives B (C. 4-12); problem/question set B</td>
</tr>
<tr>
<td>Wednesday 6/24/2014</td>
<td>4, 5, 6</td>
<td>Accountability and Control; Statements; variance and transactions problems; Unique aspects of Health and NP accounting; Americare's in-class activity</td>
<td>Campus</td>
<td>Finkler C8, C10, C11, C12; Materials in Content Module 4 in eLearn; Watch Guest Lecture on Lean Six Sigma/Baldrige (3 parts) in eLearn</td>
<td>learning objectives B (C. 4-12); problem/question set B</td>
</tr>
<tr>
<td>Monday 6/29/2014</td>
<td>EXAM 2</td>
<td></td>
<td>Campus</td>
<td>Covers learning objectives for chapters 4, 5, 8, 10, 11, 12, problem/question set B; other materials since last exam.</td>
<td></td>
</tr>
</tbody>
</table>

**COURSE READINGS and SELF-STUDY ASSIGNMENTS**

Short readings not listed here may be assigned via placement in the Content Modules: labeled **REQ = Must read, testable; labeled FYI = of interest, but not tested**