INTRODUCTION
Welcome to Social Work 799. Please feel free to make appointments or ask questions via email. Please allow 24 hours for email responses. Emails may not be returned over the weekend. In the subject line please put “SW799”. For brief questions, I will often be available during class breaks and following class.

If you have a disability or condition that may interfere with your participation in this course, please schedule a private appointment with me as soon as possible to discuss accommodations for your specific needs. This information will be kept strictly confidential. Please also contact the Services for Students with Disabilities office at G-664 Haven Hall, 734-763-3000 to coordinate reasonable accommodations for students with documented disabilities.

University of Michigan is committed to advancing the mental health and wellbeing of its students. If you or someone you know is feeling overwhelmed, depressed, and/or in need of support, services are available. For help, contact Counseling and Psychological Services (CAPS) at (734) 764-8312 and https://caps.umich.edu/ during and after hours, on weekends and holidays, or through its counselors physically located in schools on both North and Central Campus. You may also consult University Health Service (UHS) at (734) 764-8320 and https://www.uhs.umich.edu/mentalhealthsvcs, or for alcohol or drug concerns, see www.uhs.umich.edu/aodresources. For a listing of other mental health resources available on and off campus, visit: http://umich.edu/~mhealth/.

In the event of an emergency, dial 9-1-1 from any cell phone or campus phone. All University of Michigan students, faculty and staff are required to familiarize themselves with emergency procedures and protocols for both inside and outside of the classroom. In the event of possible building closure (i.e. severe weather conditions, public health notices, etc.) you may contact (734)764-7793 for up-to-date School closure information.
Be Prepared. Familiarize yourself with the emergency card posted next to the phone in every classroom/meeting room. Review the information on the emergency evacuation sign (located nearest the door) and locate at least (2) emergency exits nearest the classroom.

If you are concerned about your ability to exit the building in the case of an emergency, contact the Office of Student Services and/or email ssw-ADAcompliance@umich.edu. For more information view the annual Campus Safety Statement at http://www.dpss.umich.edu/. Register for UM Emergency Alerts at http://www.dpss.umich.edu/emergency-management/alert/.

This course utilizes Canvas as a resource for all course readings outside of the required text as well as for the submission of assignments. Assignment descriptions/postings, readings for each class and grading can be found on the site. Please review the site carefully.

**COURSE DESCRIPTION**

This course will present the fundamental knowledge and skills needed to develop and manage the budget and finances of a social impact organization and its programs. Students will learn to use the techniques necessary to: 1) Plan, develop, display, revise, monitor, and evaluate a program budget using different kinds of budget formats; 2) Evaluate past financial performance; 3) Evaluate and propose financial changes for the future; 4) Monitor and evaluate the cost-efficiency and cost-effectiveness of social impact programs and organizations.

**COURSE CONTENT**

This course will present the basic knowledge and skills required for planning, managing and understanding the finances of a social impact organization and its programs. The course will include exercises to develop and manage a budget for a program in an organization, along with a review of relevant policies and procedures in these organizations. Students will learn to calculate income and expense estimates. The pros and cons of using various types of budgets will be compared. Students will receive an introduction to the process of overall organizational financial planning and auditing, including such topics as the role of Boards of Directors and consultants in financial management, planning, and evaluation. Calculation of indirect (overhead) costs will be discussed. Students will learn to develop a budget. Development of a budget will include estimating and allocating all costs, including that of personnel, which is the major expense in human service programs. Students will learn how basic financial transactions are reported through standard accounting procedures, how revenues and expenses are monitored and how all the finances of the agency are consolidated into typical financial statements. Additional topics are introduced to highlight contemporary issues affecting financial stability and sustainability.

**COURSE OBJECTIVES**
Upon completion of the course, students will be able to:

1. Develop an organizational and program budget. (5, 6, 7)
2. Express clear, written justifications for proposed budget items. (1, 5, 6, 7)
3. Develop and interpret financial reports that monitor revenues, expenses, and the overall financial status of an organization. (1, 6, 8, 9)
4. Critically examine budgeting and fiscal management and their connection to service provision and relevant social work ethics and values. (1, 2, 6, 7, 8)
5. Demonstrate knowledge of standard accounting concepts, principles, and systems, and their application in organizations. (1, 6)
6. Identity the strategic choices associated with various revenue generation strategies, including their connections to sustainability. (1, 2, 5, 6)
7. Analyze how key identity dimensions such as ability, age, class, culture, ethnicity, family structure, gender (including gender identity and gender expression), marital status, national origin, race, religion or spirituality, sex, and sexual orientation, impact fiscal decision making. (1, 2, 7, 8)

COURSE DESIGN
This course will use lectures, computer lab exercises, case studies, small group exercises and guest presenters to convey relevant content.

Theme Relation to Social Justice: Program examples from social justice and social change organizations and the financial management challenges they often face are discussed. Organizations that seek to redress past discrimination and oppression through community development are discussed, as are organizational planning, financial, and procurement policies to promote social justice and social change.

Theme Relation to Multiculturalism & Diversity Program examples used in class come from organizations serving diverse populations, and especially socially excluded populations in (or at-risk for) poverty and low quality of life. Challenges for financial management success that face such organizations are addressed. Budgets prepared in class are additionally reviewed and discussed for including resources that meet needs of diverse populations. While the course presumes financial activities in one organization in the United States, selected issues affecting program budgets of international or collaborative programs are discussed.

Theme Relation to Behavioral and Social Science Current theories and conceptual models of the incorporation of agencies and the resource environment facing human service organizations and their programs are presented. Results of empirical research on the funding, budgeting, and financial management of
human service and related organizations are included.

**Relationship to SW Ethics and Values:** Students will discuss ethical issues that frequently arise in the area of budgeting and fiscal management, such as: conditions of employment and empowerment of employees and clients, collegial and inter-professional collaboration, conflict of interest, accountability to stakeholders, and legal and ethical monitoring and management of financial and other resources in a human service organization.

**REQUIRED READINGS**
All required readings are uploaded to Canvas. Readings must be done prior that class session.

*To be read prior to class #1:*


*To be read prior to class #2:*

**RECOMMENDED READINGS**


**CLASS SCHEDULE**
Topics may be modified throughout the course. Refer to Canvas for the most updated class schedule.

**Class 1 (6/15/18): Budgeting**
Perceptions of money, budgeting and fiscal management
Roles in budgeting and fiscal management
Budgeting
Those involved
Types and approaches to budgeting
Parts of a budget
  - Income sources
  - Expense categories
  - Justifications
The role of overhead
Samples and practice

Class 2 (6/22/18): Fiscal Management
Understanding common financial statements
  - Statement of Financial Activity
  - Statement of Financial Activity
  - 990
  - Audits
  - Samples and practice
The role of risk

ASSIGNMENTS
This course has two assignments. Both are to be submitted through Canvas. The course also has an expectation of active participation.

Assignment #1: Expense Tracking
Due: 6/14/2017 by 11:59 pm
Begin tracking: No later than 5/17/17

One way to gain the most accurate projection of future costs is to fully understand past and current spending behavior. Organizations, like individuals, often spend money that we don’t fully consider. Community benefit and nonprofit organizations have an even higher level of responsibility because we are spending the community’s dollars. The expectation of the donors is that the money is being spent judiciously.

In this assignment, you will monitor your own spending behavior for a period of four (4) weeks, prior to the start of class. The intent is not to adjust your behavior, but rather, to monitor it. You will:

1. Track all of your personal expenditures for a period of four (4) weeks.
   You can track using an app or website like Mint, or you can develop a simple Excel spreadsheet. You must track everything. No cup of coffee, trip to the grocery store or night out can be left off of the tracking sheet. You should note the item and the amount you spent. An optional, description column can also be used to help you remember the expenditure, since we will be using this data in an in-class budgeting assignment. For example:
<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
<th>Description (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coffee</td>
<td>$3.50</td>
<td></td>
</tr>
<tr>
<td>Groceries</td>
<td>$73.75</td>
<td>Kroger, one week</td>
</tr>
<tr>
<td>Pharmacy</td>
<td>$24.00</td>
<td>personal</td>
</tr>
</tbody>
</table>

Please feel free to use a generic “item” heading for items you deem too personal to disclose (as I did above with “pharmacy”). In the event that you cannot think of a broad category that provides you with the level of privacy you desire, please use a category called “Miscellaneous.”

2. **Submit your data in an Excel format.**
   It is advisable to use a tracking vehicle that can be easily downloaded into Excel (or as a CSV file and then to Excel).

   A report of your tracking will be due the day before the first class session. Please also bring a copy of the data to class, as it will be used as the basis for class work.

**Assignment #2: Create a Budget**
Due: 7/1/2017 by 11:59 pm

This is a group assignment. You will develop a comprehensive budget based a sample grant proposal provided in class. There will be several grant proposals from which to choose. There is a 2 page maximum for your budget.

You will include a justification section as appropriate. Your budget should include all revenue and expenses. You will combine what you are learning in class with some outside the classroom effort to estimate expenses and revenues. It is important that a clear link is made between the grant proposal provided and the budget you develop, so consider questions like: How much time will the project take for development, and implementation for each involved person? What supplies, resources, equipment, etc are needed? What training might be required? Where will money come from? Note, this list is just to get you started, it is not meant to be exhaustive.

**ATTENDANCE AND CLASS PARTICIPATION**
Students must arrive on time and attend both class sessions for the mini-course. It is expected that students participate actively and equally in class discussion, class assignments and group activities. Failure to do so could result in a non-passing grade.
EVALUATION
This course is offered Pass/Fail. In order to pass this class you must fully attend both sessions, participate and engage in large and small group discussions, and submit both class assignments.

PLAGIARISM & ACADEMIC MISCONDUCT
Academic integrity is taken extremely seriously in the School of Social Work, as well as the academic community and the University of Michigan at large. Plagiarism, like other forms of cheating and misconduct, is taken very seriously at the University of Michigan and is grounds for expulsion from the University. Plagiarism is representing someone else’s ideas, words, statements or works as one’s own without proper acknowledgment or citation. Examples of plagiarism include, but are not limited to; using or otherwise taking credit for someone else’s work or ideas, using the language of another without full and proper quotation or source citation, implicitly presenting the appropriated words or ideas of another as one’s own, using Internet source material, in whole or in part, without careful and specific reference to the source, borrowing facts, statistics, or other illustrative material without proper reference and lastly self-plagiarism, that is, reusing one’s own work without acknowledgment that the text appears elsewhere (e.g. in a paper for another current or previous class). It is your responsibility to familiarize yourself with the information and other resources regarding expected academic conduct presented at: http://www.lib.umich.edu/academic-integrity/resources-students.