

**SW 543 Financial Management and Resource Development
Fall, 2002
Course Timeline**

	Aug. 27 1	Sep 3 #2	Sep 10 #3	Sep 17 #4	Sep 24 #5	Oct 1 #6	Oct 8 #7	Oct 15 #8	Oct 22 #9	Oct 29 #10	Nv 5 #11	Nv 12 #12	Nv 19 #13	Nv 26 #14	Dec 3 #15
Content	Resource base components and alternatives: Govt/ for-profit/nonprofit, fundraising, contracting, fee-for-service					Grant narrative development: from mission to measurement		Funding sources searches (FIELD TRIP)	Fiscal management: Program-budget fit, accounting, budgeting, spreadsheet applications				Strategic & business plans	Key concept wrap-up	Pract. Panel
Assignments received						Prospectus returned	Exam returned		Budget exercise received	Draft proposal narrative returned			Budget exercise returned		
Assignments due					1 page grant prospectus due	In-class exam			Draft proposal narrative due			Budget exercise due			Final Proposal due by 3 pm Friday, Dec. 6

**THE UNIVERSITY OF TENNESSEE
COLLEGE OF SOCIAL WORK**

SW 543 - Financial Management and Resource Development

Fall Semester, 2002

Social Work 543, Section 78726

Tuesdays, 9:05 -- 12:05

Room: Henson 311

FAX: (865) 974-4803

Mary Rogge, Ph.D.

Phone: 974 - 7500 (w)

522 - 9325 (h)

email: mrogge@utk.edu

Room 225

Office hours: Tuesday: 1:00 – 3:00 p.m. (others by appt.)

CODE OF CONDUCT:

It is the student's responsibility to have read the College of Social Work Ethical and Academic Professional Conduct code that is in the CSW MSSW handbook (www.csw.utk.edu).

THE HONOR STATEMENT:

An essential feature of the University of Tennessee is a commitment to maintaining an atmosphere of intellectual integrity and academic honesty. As a student of the University, I pledge that I will neither knowingly give nor receive any inappropriate assistance in academic work, thus affirming my own personal commitment to honor and integrity (*Hilltopics*, 2000).

DISABILITY:

If you need course adaptations or accommodations because of a documented disability or if you have emergency information to share, please contact Office of Disability Services at 191 Hoskins Library at (865) 974-6087. This will ensure that you are properly registered for services.

COURSE DESCRIPTION:

This course is one of the three required courses in the Management and Community Practice Concentration. Students develop problem-solving skills in traditional and innovative managerial, administrative, and decision-making processes related to financial planning, resource development, and resource allocation in social service organizations. Organizational financial issues are studied in the context of an ecological framework, as students examine organizations' internal operations, external environments and societal trends affecting social service organizations. Social work values and ethics; issues of diversity, equity and discrimination; and client-centered management perspectives are used to guide critical thinking about resource development and allocation. Students develop knowledge and skills in fund-raising, grant-writing, contract management, marketing, budgeting, accounting, and in the application of related electronic technology.

RATIONALE:

In the dynamic and increasingly global society of the 21st century, social service organizations of all types face constant challenges to search for, maintain, and improve financial resources. Social service organizations are the primary vehicles of service to individuals, families, groups, and communities. Thus, knowledge and skills of financial management and resource development within public and private social service spheres are the backbone of management and community practice in a world of complex social, political, economic, interorganizational, and intraorganizational environments. Funds must be located, obtained, distributed, monitored, and accounted for in a systematic, rational, fair and equitable manner that addresses client needs, particularly the needs of vulnerable populations. Students must have an array of theoretical approaches and techniques to manage funds ethically, effectively, and efficiently.

OBJECTIVES:

By the end of this course, students will (as demonstrated through examinations, presentations, written assignments, discussions, agency visits and collaborations, computer laboratory exercises, and other activities):

1. Apply principles of sound, ethical financial resource procurement and stewardship in social welfare organizations, with a focus on not-for-profit settings.
2. Identify how the internal and external environments of social welfare organizations, in light of societal trends, influence the financial practices of an organization.
3. Apply critical evaluation skills to financial decision making processes in a variety of organizational settings.
4. Evaluate organizational, community and political needs, with a focus on vulnerable and diverse populations, to inform organizational financial and programmatic strategies.
5. Use skills and knowledge about social and economic justice, and strengths and empowerment perspectives, in financial resource development and management practices.
6. Identify skills and knowledge in culturally sensitive fundraising, marketing and other resource development practices.
7. Use financial resource development and management skills to influence organizational, inter-organizational, and community change.
8. Use skills and knowledge about traditional and innovative fund development strategies, translating program content into budgetary requirements, financial documents, not-for-profit accounting and budgeting practices and standards, contract management, business plan development, and marketing.
9. Use computer-based technology to develop and manage organizational finances.
10. Use skills and knowledge about intra and interorganizational team building and collaboration to build organizational financial resources.

COURSE OUTLINE

1. Introduction: financial resource development and management; objectives and major themes; application of social work ethics, values, attention to diversity and vulnerable populations, and accountability
2. Internal and external environments of organizations (public, non-profit, profit)
3. Basics of financial resource development procurement and stewardship, in organizations, in context of ethics, diversity, and justice frameworks (elaborated in 4 - 9)
4. Fund-raising/development, marketing, and contracting
5. Contracts, grants, and program development
6. Financial control and accounting
7. Financial planning and budgeting
8. Computerized applications
9. Strategic program/business plan development, best practices

COURSE REQUIREMENTS AND EVALUATION PLAN

The class format will include primarily lectures by the instructor and guest lecturers and in-class exercises and participation. Participants are expected to read assigned readings in advance and be prepared to discuss them during weekly class sessions, attend all classes on time, participate constructively in class activity, and enjoy some of the learning at least some of the time. Written materials are to be word-processed. Late papers will be marked down. Requests for exceptions must be discussed with the instructor at least a half day before the assignment is due. NO exceptions will be made for assignments that are late because of technological problems (e.g., printer or computer problems).

Assignments

Grant proposal (40%). The major assignment for the class will be the development and presentation of a grant proposal. If possible, students should base the grant proposal on existing needs of their field agencies or another social change or social service organization. (During the semesters this course has been offered, at least 2 grant proposals developed through the course have been funded each semester).

The proposal will be developed over the semester, using the structure described in the Kiritz article. The assignment includes a search for appropriate potential funding sources for the proposal. Sections of the proposal will include a summary of the proposal, an introduction, a problem statement or needs assessment, objectives, methods, evaluation, plans for future funding, a budget with narrative, and other sections pertinent to the specific proposal of each student. The final product for this assignment will include a separate 3-4 page critical assessment of how your proposal and proposal writing process accounted for issues of diversity, at-risk populations (i.e., people of color; people who are poor; children; women; gay, lesbian, and transgendered persons; immigrants; elderly people; people with disabilities; people who are otherwise oppressed or discriminated against; other vulnerable groups), economic justice, and social work ethics.

The Grant Program Narrative is graded on a 100 pt scale and is worth 25% of the course grade. The Grant Budget is graded on a 100 pt scale and is worth 15% of the course grade. Grant Proposal grading points for the program narrative and budget are distributed as follows:

Program Narrative	Pts	Budget	Pts.
Summary	7	Summary	10
I. Introduction	7	Budget Detail	
		Comprehensiveness,	
		Accuracy, Organization	45
II. Problem/Needs	22	Formulas	35
III. Program Objectives	15	Budget Narrative	10
IV. Methods	15	Total	100
V. Evaluation	10		
VI. Future Funding	5		
Grammar/organization	8		
Time Line	2		
Supplementals	1		
Ethics/ Diversity/ Discrimination	8		
Assessment			
Total	100		

*A word-processed, one page prospectus outlining the grant is due at the beginning of **Week 5, September 24**. The prospectus is not graded. The prospectus should identify 1) the agency for which you are seeking funds; 2) the problem or need you intend to address; 3) related issues of discrimination, diversity, justice, and at-risk populations; 4) the activities for which you are seeking funding; 5) an estimate of funds to be requested; 6) potential funder(s) for the grant if known; 7) whether the agency plans to submit the grant, and, if so, the time frame for submission; and 8) any particular factors that may hinder or streamline completing the grant proposal by December 6.*

*A draft of the proposal narrative is due at the beginning of class **Week 9, October 22**. The final grant proposal is due in the instructor's office **by 3:00 p.m, Friday December 6**.*

In-Class Examination (20%). During **Week 6, October 1**, an in-class examination will be completed at the beginning of class. The examination will cover required readings and materials discussed during classes 1-5

Budgeting Exercise (30%). Using scenarios with hypothetical agency program and financial information, students will use Microsoft Excel (Microsoft Office) spreadsheets to construct and modify a program budget. The *budgeting exercise is due at the beginning of class **Week 12, November 12***.

Class participation (10%). Attendance, evidence of preparation of materials prior to class, and constructive discussion in class.

The final evaluation of each student's work will be based on the following weighting system:

One in-class exam	20%
Budgeting exercise:	30%
Grant proposal	
program narrative (Kiritz: summary and sections I - VI)	25%
budget, budget narrative, spreadsheet (Kiritz section VII)	15%
Class preparedness and participation:	10%

The grading scale used for the course is:	99 - 100.0	A+
	94 - 98.0	A
	90 - 93.9	B+
	83 - 89.9	B
	79 - 82.9	C+
	73 - 78.9	C
	67 - 72.9	D
	< 67.9	F

TEXTS

Required:

Firstenberg, Paul B. (1996). The 21st century nonprofit. Cleveland: The Foundation Center.

Kiritz, N.J. (1980). Program planning & proposal writing. Expanded version & evaluation checklist. Los Angeles: The Grantmanship Center, Los Angeles, CA, 90014.

Rapp, C.A. & Poertner, J. (1992). Social administration: A client-centered approach. New York, Longman.

Recommended:

Gross, M.J., Jr., Larkin, R.F., Bruttomesso, R.S., & McNally, J.J. (2000). Financial and Accounting guide for not-for-profit organizations. 6th Ed. New York: Wiley.

Lauffer, A. (1997). Grants, etc. (2nd Ed.). Thousand Oaks, CA: Sage.

Other Assigned Course Readings are in Hodges Library Reserve as photocopies, texts, or are online.

COURSE SCHEDULE

*readings with an * are required. There will be additional handouts and Internet-based readings for a number of class sessions.*

Week 1 Aug. 27 Syllabus and semester process review, objectives and major themes, application of social work ethics, values, attention to diversity, discrimination and oppression, justice, and accountability.

From vision to outcome: Social change and social service organizations in the 21st century
The nitty gritty of resource development, client-centered management, ethical and accountable financial practice in humane, responsive organizations
Scheduling, assignments, introduction to computer-based tools: spreadsheets, Internet resources.
*Handout: Independent Sector/Urban Inst. data: Not-for-profit/501(c)s in U.S./TN/Knox Co.

*Subscribe, before Week 2, to ARNOVA-L listserv:

ARNOVA-L (Nonprofit Organizations, Voluntary Action and Philanthropy)

Subscribe command: subscribe arnova-l

Send email command to: listserv@wvnm.wvnet.edu

Week 2 Sept. 3 Internal and external environments of non-profit organizations (not-for-profit, public, and for-profit entities; social, community, and organizational trends; the role of social work macro practitioners in advancing individual worth and dignity through focus on mission, client-centered management, commitment to ethical conduct and life-long learning).

*Firstenberg, Part I and II: Post-Government America and Remaking the Organization, pp. 3 - 48.

*Rapp & Poertner, Ch. 1, Client-Centered Management, 1-28.

*Inglehart. and Becerra, R.M. (1995). Perspectives on the ethnic agency. In Inglehart and Becerra (1995). Social Services and the Ethnic Community. (pp. 165 - 203). Boston: Allyn and Bacon.

*Handouts: Checklists on: Program Outcomes/Accountability, Fiscal Accountability, Forming a Not-for-profit Organization

Institute of Management Accountants. (2000). Ethical behavior for practitioners of management accounting and financial management. Available at:

http://www.imanet.org/content/About_IMA/EthicsCenter/ethic1.htm

Galambos, C. (1999). Resolving ethical conflicts in a managed care environment. Health and Social Work, 24(3): 191-197.

Gross et. al. (2000): Ch. 29, Principal federal tax forms filed (pp. 595-640); Ch. 30 State compliance requirements (pp. 641-654).

Jayarathne, S., Croxton, T., and Mattison, D. (1997). Social Work Professional Standards: An Exploratory Study. Social Work, 42(2): 187-199.

Kapur, K., & Weisbrod, B.A., (2000). The roles of government and nonprofit suppliers in mixed industries. Public Finance Review, 28(4), 275-308.

Ogles, B.M., Trout, S.C., Gillespie, D.K., & Penkert, K.S. (1998). Managed care as a platform for cross-system integration. Journal of Behavioral Health Services & Research, 25(3), 353-268.

Penner, R.G. (1998). A brief history of state and local fiscal policy. Series A, No. A-27, October, 1998. Washington, DC: Urban Institute. Available at: <http://www.urban.org>.

Week 3-4 Sept. 10, Sept. 17 Basics of organizational resource development, diversification, procurement and stewardship in the context of ethics, diversity, discrimination and oppression, and justice frameworks

*Firstenberg, Part II: Remaking the Organization, pp. 49 - 76.

*Rapp & Poertner, Ch. 5, Resource Management, pp. 197-243 (*skip 218-230* until Week 10).

*Handout: Overview model of restructuring approaches: from dissolution to merger, with attention to discriminatory and oppressive practices, diversity, at-risk populations (see at-risk populations identified in grant proposal assignment), justice, and ethics, for program participants, agency staff, community.

*Rodgers & Tartaglia, (1990). Constricting resources: A black self-help perspective. Administration in Social Work, 14(2). 125-137.

*Reifler, B.V., Cox, N.J., Jones, B.N., Rushing, J., & Yates, K. (1999). Service use and financial performance in a replication program on adult day centers. American Journal of Geriatric Psychiatry, 7(2), 98-107.

Datta, S., & Varalakshmi, V. (1999). Decentralization: An effective method of financial management at the grassroots (evidence from India). Sustainable Development, 7(3), 113-120.

La Piana, D. (1998). Beyond collaboration: Strategic restructuring of nonprofit organizations. San Francisco, CA: James Irvine Foundation and National Center for Nonprofit Boards.

Reamer, F.G. (2000). The social work ethics audit: A risk-management strategy. Social Work, 45(4): 355-366.

Week 5 Sept. 24 Fund-raising/development, marketing, and contracting; ethical practice; accounting for diversity, discrimination, oppression, and justice.

*Firstenberg, Part III: Expanding the Revenue Base, pp. 117 - 183.

*Laufer (1997), Ch. 3 The Bucks Start Here, 39-69, Ch 4, Putting out a Contract, 70-94.

*Browse McNamara, C. (1999). Basic Guide to Nonprofit Program Design and Marketing. St. Paul, MN: The Management Assistance Program for Nonprofits. Available at: http://www.managementhelp.org/prog_mng/np_progs.htm

*Handout packet:

- Grantsmanship Center. (1999/2000). Grantmaker affinity groups: Where funders go to share (. Grantsmanship Center Magazine, 21- 26. [Focus is on addressing discriminatory practices, diversity, at-risk populations (see at risk-populations identified in grant proposal assignment), justice, and ethics]
- Better Business Bureau's Philanthropic Advisory Service (ethical complaints; standards for charitable contributions)
- A Donor Bill of Rights (Independent Sector)
- Kaeck, E.B. (Fall, 1996). It was not luck. National Society of Fund Raising Executives. (Booker T. Washington's fund-raising strategies for an historically African-American, under funded educational institution)
- A Framework for Fund-Raising Success

*Barnett, J. & Hammond, S., (1999). Representing disability in charity promotions. Journal of Community and Applied Social Psychology, 9(4), 309-314.

*Marx, J.D. (2000). Women and human service giving. Social Work, 45(1), 27-38.

Chaves, M. (1999). Congregations' Social Service Activities. Washington, DC: Urban Institute. Available at: [<http://www.urban.org>].

Cheung, C.K., & Chan, C.M. (2000). Social-cognitive factors of donating money to charity, with special attention to an international relief organization. Evaluation and Program Planning, 23(2), 241-253.

Johnston, J.M., & Romzek, B.S. (1999). Contracting and accountability in state Medicaid reform: Rhetoric, theories, and reality. Public Administrative Review, 59(5), 383-399.

Vinson, E. (1999). Performance Contracting in Six State Human Service Agencies. Governing-for-Results and Accountability Series, September, 1999. Washington, DC: Urban Institute. Available at: [<http://www.urban.org>]

Zahra, S.A., Ireland, R.D., Gutierrez, I., & Hitt, M.A. (2000). Privatization and entrepreneurial transformation: Emerging issues and a future research agenda. Academy of Management Review, 25(3), 509-524.

In-class exercises on addressing diversity, discrimination, oppression, at-risk groups, injustice in organizational fund development

One page prospectus of grant proposal topic due

Week 6 Oct. 1 Grant proposal components. During weeks 5-7, we address client-centered/participatory program development; attending to client/staff/community diversity in program development; using intra and interorganizational team building and collaboration for program and proposal development; the role of grants in different organizational types (e.g., grassroots, bureaucratic); the program elements of a grant, including organizational, community and political needs assessment, with a focus on vulnerable and diverse populations; work on individual grant proposals, and initiate proposal review teams.

*Firstenberg, Part II, Performance Management, pp. 77-96.

*Rapp & Poertner: Ch 2, Social Program Design; Ch 3, Managing Information, pp. 29-144.

*Kirtz: Program planning and proposal writing, Sections I - VI.

One page prospectus of grant proposal topic returned with comments

In-class exam over weeks 1-5 required readings, handouts, lectures (20% of course grade)

Week 7 Oct. 8 Grant proposal components (continued)

*Handout: Rogge, M.E. (2002). Blueprint for Grant-Writing.

*Ch. 7, Four winners: Proposals that work. In Robinson, A. (1996). Grassroots grants: An activist's guide to proposal writing. Berkeley, CA: Chardon Press. (Critique and full text of proposals for 1) northwestern U.S. alliance-building, including women's projects, with Latino and Latina farmworkers with Jewish communities; 2) inner city youth water issues education project, 3) southeastern, rural, coastal African-American community land-use planning; 4) Central Appalachian organizing and coalition-building for cultural and forest preservation.)

United Way of America. (1996). Measuring program outcomes: A practical approach. Alexandria, VA: United Way of America.

Exam returned

Week 8 Oct. 15 *FIELD TRIP!* Funding sources, computer-based grant searches.

*Review selected Internet sites:

<http://www.csw.utk.edu/swbookm2.htm> (Grant writing section)

<http://www.guidestar.org/>

<http://www.idealists.org>

*This trip to the local Foundation Center resource repository will include locating funding sources re: diversity, at-risk populations (i.e., people of color; people who are poor; children; women; gay, lesbian, and transgendered persons; immigrants; elderly people; people with disabilities; people who are otherwise oppressed or discriminated against; other vulnerable groups), economic justice, and

social work ethics.

*On-site orientation to Foundation Center materials, with Reference Librarian/Foundation Center Collection Manager Kathryn Moira at Lawson McGhee Library, 500 W. Church St. (*meet at Lawson McGhee Library 9:00 a.m.*)

Week 9 Oct. 22 Managing Funds: Budgeting

*Rapp & Poertner, Ch. 5, Resource Management, pp. 218 - 230.

*Kiritz, Section VII, The Proposal Budget

*Handouts: Budget formats; budget ploys; *Barrett, K., & Greene, R. (2000). The rise of cost accounting. *Governing*, March, 2000. Available at: <http://www.governing.com>

*Review the following websites on financial ethics:

Assoc. of Government Accountants Code of Ethics: http://www.agacgfm.org/cgfm/cgfm_code.htm

Institute of Management Accountants Ethical Standards: <http://www.imanet.org/>

Arnold, V., Lampe, J.C., and Sutton, S.G. (1999). Understanding the Factors Underlying Ethical Organizations: Enabling Continuous Ethical Improvement. *Journal of Applied Business Research*, 15(3): 1-20.

Ministry of Public Enterprises, Republic of South Africa (2000). Policy Framework: Improving Corporate Governance and Ensuring Improved Ethics and Probity. <http://www.dpe.gov.za/docs/policy/policyframework06.htm>

Moyer, Liz. (2000). Financial Workers Report Widespread Breaches of Ethics. *American Banker*, 165(132): 2.

Plotnick, R.D., & Deppman, L. (1999). Using benefit-cost analysis to assess child abuse prevention and intervention programs. *Child Welfare*, 78(3), 381-407.

Rabeneck, L., Mencke, J., & Wray, N.P. (1999). How good are US studies of HIV costs of care? *Medical Care*, 37(8), 748-759.

draft of proposal (sections I - VI) due to instructor

Budgeting exercise handed out

Week 10 Oct. 29 Computerized spreadsheet applications: Microsoft Excel, budget formats. *(meet in computer lab, rm 226)*

*Review Microsoft Works spreadsheet help index prior to class.

*Patterson, D. A. (2000). Ch. 4, Spreadsheets: multipurpose tools, pp. 71-121, in Personal Computer Applications in the Social Services.

Draft proposal returned

Week 11 Nov. 5 Computerized spreadsheet applications: applications for projects

(meet in computer lab, rm 226)

*Gross et al., (2000). Ch 36, Automating the Accounting Records, and Appendix A, pp. 744-763.

**Leadership Conference on Civil Rights and the Leadership Conference Education Fund. (2001). From Digital Disconnect to Digital Empowerment. Available at: http://www.civilrights.org/publications/digital_report/

Feit, M.D., & Li, P.K.W. (1998). Ch. 7, Computerizing the fiscal management system. pp. 107-128, in Financial Management in Human Services.

Meier, R.L. (2000). Late-blooming societies can be stimulated by information technology. Futures, 32(2), 163-181.

Cohen, T. (2000). Donor Relationships nonprofit leaders wired for change. The NonProfit Times, August 1, 2000. Available at: <http://www.nptimes.com/index.html>

Week 12 Nov. 12 Overview of fiscal planning and management. Roles and responsibilities for ethical fiscal conduct; financial control and management; accounting concepts; internal and external audits and controls; scaling management to organizational size and complexity.

*Firstenberg, Part II, Depicting Performance and Financial Condition, pp. 97-114.

*Gross et al. (2000). Key Financial Concepts, pp. 1-73; Financial Statement Presentation, pp. 211-236.

*Clifton, R.L. & Dahms, A.M. (1993). Grassroots Organizations, Appendix B, Financial management, pp. 181-210. Prospect Heights, IL: Waveland Press.

*Review the Online Women's Business Center website: <http://www.onlinewbc.gov/>

*Handout: United Way of Minneapolis Area. (2000). Checklist to assess financial activities in nonprofit organizations. Available at: <http://www.mapnp.org/library/index.html>

Gross et al. (2000). Ch. 31, Audits of Federally-Funded Programs, pp. 655-668; Part Six: Setting up and Keeping the Books, pp. 671-743.

Feit, M.D., & Li, P.K.W. (1998). Ch. 3, The fiscal subsystem, pp. 39-52, in Financial Management in Human Services.

Budgeting exercise due

Week 13 Nov. 19 Strategic program and business plan development

*Gross et al. (2000). Ch 21, The Importance of Budgeting, pp. 439-462, and Ch 22, Avoiding Bankruptcy, pp. 463-477.

*Klein, Section 5, Fundraising Management, pp. 273-304, and Section 7, Special Circumstances, pp. 323-339.

*Handout: Financial strategic planning data/reports

Bangs, D.H. (1995). The Business Planning Guide. 7th Ed. Chicago, IL: Upstart Publishing.

Budgeting exercise returned

Week 4 Nov. 26 Final key concepts, integration and summing up

*Browse BoardSource: <http://www.boardsource.org/main.htm>

In-class review and discussion of grant proposals

Week 15 Dec. 3 Practitioner panel on best practices in fund development and resource management

Panel members to be announced. Panelists will represent, and will discuss in their presentations, diversity, at-risk populations (i.e., people of color; people who are poor; children; women; gay, lesbian, and transgendered persons; immigrants; elderly people; people with disabilities; people who are otherwise oppressed or discriminated against; other vulnerable groups), economic justice, and social work ethics.

*The final grant proposal is due in the instructor's office by 3:00 p.m, Friday **December 6.***

Internet Links

For Internet links to resources regarding not-for-profit, for-profit, and public sector management, and for grant writing, fund raising and other resource development links, see the UT College of Social Work Home Page Resource Links at: <http://www.csw.utk.edu/swbookm2.htm>

A Short Sampling of Journals Related to Financial Management

Administration in Mental Health	Management in Practice
Administration in Social Work	Management Research
Administrative Management	Management Review and Digest
Administrative Science Quarterly	Management Strategy
Black Business Digest	Management Today
Black Enterprises	Management World
Business and Society	Managerial Planning
Business Quarterly, The	Nonprofit Management and Leadership
Foundation News	NonProfit Times
Fundraising Management	Nonprofit and Voluntary Sector Quarterly
Governing	Omega
Grantsmanship Center News, The	Public Administration Review
Harvard Business Review	Public Finance Review

BIBLIOGRAPHY

- Alexander, D. G. (1991). Are non-profits asleep at the wheel? Fund Raising Management, 62-63.
- Anonymous. (1999). Standards of ethical conduct for practitioners of management accounting and financial management. Strategic Finance Magazine, 80(10), 72.
- Bacon, M. A. (1992). Do-it-yourself direct marketing. New York: John Wiley & Sons.
- Bangs, D.H., Jr. (1995). The business planning guide: Creating a plan for success in your own business. (7th ed.). Chicago: IL: Upstart Publishing.
- Bartels, S.J., & Colenda, C.C. (1998). Mental health services for Alzheimer's disease-Current trends in reimbursement and public policy, and the future under managed care. American Journal of Geriatric Psychiatry, 6(2), S85-S100.
- Barrett, R. D. & Ware, M. E. (1997). Planned giving: A step by step guide to success. Maryland: Aspen.
- Bendick, M. & Egan, M.L. (1995). Worker ownership and participation enhances economic development in low-opportunity communities. Journal of Community Practice, 2 (1). 61 - 86.
- Bises, B. (2000). Exemption or taxation for profits of non-profits? An answer from a model incorporating managerial discretion. Public Finance Quarterly, 104(1-2), 19-39.
- Blank, R.M. (2000). When can public policy makers rely on private markets? The effective provision of social services. Economic Journal, 110(462), C34-C49.
- Chang, C.F., & Tuckman, H.P. (1996). The goods produced by nonprofit organizations. Public Choice, 24(1) 25-43.
- Coley, S., & Scheinberg, C. (1990). Proposal writing. Newbury Park, CA: Sage.
- Darnell, R.C. (1995). Annual report on charitable fund raising. State of Tennessee, Office of the Secretary of State.
- Davidson, J. P. (1988). Marketing on a shoestring: Low cost tips for marketing your products or services. New York: John Wiley & Sons.
- Edwards, R.L., Benefield, E.A., Edwards, J.A. & Yankey, J.A. (1997). Building a strong foundation: Fundraising for nonprofits. Washington, DC: National Association of Social Workers.
- Fedor, F.P. (2000). Cost-effective compliance for the small provider. Healthcare Financial Management, 54(7), 56-60.

Froelich, H.A., & Knoepfle, T.W. (1996). Internal Revenue Service 990 data: Fact or fiction? Nonprofit and Voluntary Sector Quarterly, 25(1), 40-52.

Garner, J. E. (1990). Disaggregation is the key to successful cost reduction. Financial Managers' Statement, (12)3, 6-7, 45.

Gantz, M. (1999). Who do you trust? Comparing data on skilled-nursing facilities from the internal revenue service and health care financing administration. Nonprofit and Voluntary Sector Quarterly, 28(4), 476-490.

Giacobbe, R.W., & Segal, M.N. (2000). A comparative analysis of ethical perceptions in marketing research: USA vs. Canada. Journal of Business Ethics, 27(3), 229-245.

Goldschmidt, Y. & Amiram, G. (1990). A managerial approach to allocating indirect fixed costs in health care organizations. Health Care Management Review, 15(2), 43-51.

Goodeeris, J.H., & Weisbrod, B.A. (1998). Conversion from nonprofit to for-profit legal status: Why does it happen and should anyone care. Journal of Policy Analysis and Management, 17(2), 215-233.

Gronbjerg, K.A., Chen, T.H., & Stagner, M.W. (1995). Child welfare contracting: market forces and leverage. Social Service Review, 69(4), 583-613.

Gruen, T.W., Summers, J.O., & Acito, F. (2000). Relationship marketing activities, commitment, and membership behaviors in professional associations. Journal of Marketing, 64(3), 34-49.

Hansmann, H. (2000). Nonprofit organization in perspective. Nonprofit and Voluntary Sector Quarterly, 29(1), 179-184.

Hardman, A. (1993). Whom can you trust? Financial World, 162(16), 66-67.

Hirth, R.A. (2000). Consumer information and competition between nonprofit and for-profit nursing homes. Journal of Health Economic, 18(2), 219-240.

Hodgkin, D, Horgan, C.M., & Garnick, D.W. (1997). Make or buy: HMOs' contracting arrangements for mental health care. Administration and Policy in Mental Health 24(4), 359-370.

Johnson, M.P, & Hurter, A.P (1999). Economic impact of subsidized housing relocation. Papers In Regional Science, 78(3), 265-295.

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