

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

**SW 543-FINANCIAL MANAGEMENT AND RESOURCE DEVELOPMENT
IN SOCIAL WELFARE ADMINISTRATION**

2002-2003 ACADEMIC YEAR
FALL SEMESTER
MSSW Program

DR. MUAMMER CETINGOK
Instructor

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 (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 allocation 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 resources development and management practices.
6. Identify skills and knowledge in culturally sensitive fund-raising, 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 to financial management and resource development; major objectives and themes. Operating within the ethical and value guidelines of social work

2. Internal and external environments of organizations (public, non-profit, and profit)
3. Basics of financial resource development, procurement and stewardship in organizations in ethical, diversity, social and economic justice frameworks
4. Fund-raising (internal vs. external, low vs. high risk, traditional vs. innovative), development and marketing within the contexts of diversity, cultural sensitivity, strengths and empowerment perspectives, and social and economic justice
5. Contracts, grants, and program development
6. Financial management, control, and accounting
7. Financial planning and budgeting
8. Computerized (spreadsheet) applications
9. Strategic planning and business plans

COURSE REQUIREMENTS:

(1) You are expected to read your assigned readings, participate in the computer labs, complete a computer assignment, and visit an agency (to be arranged by me).

*A computer laboratory experience in the use of personal computers for administrative and financial purposes will be conducted during the semester. Some software programs for budgeting, and spreadsheet analysis will be introduced. Learning how to read the manuals will also be an essential part of computer experiences.

(2) You are to take mid-term and final tests, based on readings and discussions. Your mid-term exam will be a short essay test based on readings and discussions.

Your final exam will be composed of a long essay test (50%), and completion of the following assignment (50%):

(3) During the course of the semester, contact one social welfare agency. Set up an appointment with the appropriate people in the agency to learn about its objectives and record financial management processes (or systems). Then, write a report including:

- a. Agency's objectives; compliance with social work's ethics and values
- b. Major services and their outcomes; ethical and value foundations of these services; considerations of discrimination, economic deprivation, and oppression; consideration of diversity of clientele (diversity includes, but not is limited to, the people of color, women, gays and lesbians, as well as the aged and children as clients of services).
- c. What type of budget is used?
- d. Cost centers
- e. Costs of providing major services
- f. From what sources is money obtained and to what is it expended? Ethical, social and economic justice principles, and diversity considerations utilized in obtaining and spending funds

*Submit your report in a typewritten form (double-spaced, APA format).

(4) You are to present individually a topic related to the outline of the course (outside of grant writing and fund raising). I will assign you the presentation topic through a random drawing. You are expected to prepare for the entire topic and answer all questions related to it by reading broadly on the topic. A written version of this presentation will be submitted to me in the next two days following the presentation (APA manual format, double spaced, with full references at the end of the paper). Issues of diversity, ethical and professional value orientations as well as the concerns for social and economic justice, and diversity are to be emphasized and discussed as they relate to your particular topic. Here, too, diversity of clients populations is to be defined as above.

(4) You are to do develop a fund raising document in groups with the help and consultation of selected agencies and their personnel during the course of the semester. This assignment is to culminate in a fund-raising/grant proposal to be submitted to an appropriate funding organization on behalf of the agency selected. More details of this assignment will be given by the agency representatives. Two sessions as well as the last hour of each class session will be spent on this assignment as you will have discussions and write the proposal in your own group. By the end of the semester, the proposal will be ready to be submitted to the designated funding source. A copy of the proposal will also be submitted to me (Funding source and agency requirements will determine the style of writing). In addition to the proposal, a separate report will be submitted regarding diversity (inclusive of the considerations of relevant diverse populations as mentioned above), and ethical dilemmas and value concerns. You are expected to discuss what major social and economic justice questions you encountered during your preparation of the proposal and how you resolved them with specific reference to social work ethics and values.

GRADING:

Your final grade will be computed as follows:

Assignment No. 1	20%
Assignment No. 2	25%
Assignment No. 3	25%
Assignment No. 4	25%

Assignment 2 (report portion) and assignment 4 will be evaluated on the basis of their organization, clarity, internal consistency and flow of information. Assignments are due one week prior to the final session.

The grading scale to evaluate the assignments is given below:

Below 72.9	D	
73-	77.9	C
78-	82.9	C+
83-	87.9	B
88-	93.9	B+
94-	100	A

I maintain an "open-door" policy for you to have discussions with me anytime you want, including

off-office hours, with regard to your assignments and progress in the course. If you and I are at the school, please just come to my office (Room 227B-computer lab). In case you are outside, please call me to make appointments so that we can set up time to meet. My phone numbers are (901) 448-4479 (direct), (901) 448-4463 (front desk), (901)755-5032 (home), and (901)493-5984 (personal cellular line). E-mail addresses are:

mcetingok@utk.edu
mcetingok@utmem.edu
cetingok@bellsouth.net

School's fax number is (901) 448-4850.

It is expected that, in completing your assignments, you will use not only the UT Library here in Memphis but also all the other libraries (UT (Knoxville, Martin, Chattanooga), U of Memphis, LeMoyne-Owen, CBU, Rhodes, Public, etc.) in the city, and others elsewhere. UT Knoxville library is especially helpful in getting the resources we may not have available here including the major literature databases.

Although class attendance is not a requirement, I shall expect you to do so for the simple reason that there is a group assignment, and the topics will be closely related. Please notify your group members and me in case of emergencies.

All assignments are to be completed and due on the dates specified. Late completions will not be accepted unless there is an emergency. APA manual and granting agency requirements will determine the styles of writing.

Class participation is graded on the basis of sharing, concern, and commitment to classmates and class life.

Test outcomes will be graded in accordance with the instructions you will be given with each test.

TEXTS

Required:

Martin, Lawrence L. (2001). Financial Management for Human Service Administrators. Boston: Allyn and Bacon.

Also, all readings marked with single asterisks under each session heading are required.

Supplemental:

You are also expected to read extensively from the following texts marked with asterisks, and selectively from others you find available to you in the Memphis metro area libraries (UT (Memphis and Knoxville), UofM, CBU, Rhodes, Le-Moyne Owen, the Public Library), or other public or educational institution/university-based libraries in your towns. Bibliography attached should be helpful in your efforts to locate other textbooks.

Vinter, Robert D. and Rhea K. Kish. (1984). Budgeting for Not for Profit

Organizations, New York: The Free Press.

Wacht, Richard F. (1991). Financial Management in Nonprofit Organizations. Atlanta, Georgia: Georgia State University Press.

Lauffer, Armand. (1984). Grantsmanship, and Fund Raising. Beverly Hills, California: Sage Publications.

Lauffer, Armand. (1984). Strategic Marketing for Not-for-Profit Organizations: Program and Resource Development. Free Press: Collier MacMillan.

Lauffer, Armand. (1997). Grants, Etc. 2nd Edition. Thousand Oaks, CA.: Sage.

Gambino, Anthony J. and Reardon, Thomas J. (1981). Financial Planning and Evaluation for the Non-Profit Organization, New York: National Association of Accountants.

Slavin, Simon. (1985). Managing Finances, Personnel, and Information in Human Services, Volume II of Social Administration: The Management of the Social Services (2nd edition), New York: The Haworth Press.

****Kiritz, N.J. (1980). Program planning & proposal writing. Expanded Version & Checklist & Evaluations. Los Angeles: The Grantmanship Center, Los Angeles, CA, 90014.

****Rapp, C.A. & Poertner, J. (1992). Social Administration: A Client-Centered Approach. New York, Longman.

****Firstenberg, Paul B. (1996). The 21st Century Nonprofit. Cleveland: The Foundation Center.

Downing, J., Fasano, R., Friedland, P.A., McCullough, M.F., Mizrahi, T., Shapiro, J.J. Community Organizing. New York: Haworth.

Hasenfeld, Y. (Ed.). (1992). Human Services as Complex Organizations. Newbury Park: Sage.

Inglehart, A.P. & Becerra, R.M. (1995). Social Services and the Ethnic Community. Boston: Allyn & Bacon.

Oster, S.M. (1995). Strategic Management for Nonprofit Organizations. New York: Oxford University Press.

Perlmutter, F.D. (Ed.). (1988). Alternative Social Agencies: Administrative Strategies. New York: Haworth.

Peters, T. (1987). Thriving on Chaos: Handbook for a management revolution. New York, Harper Collins.

**** Gross, Malvern J., Larkin, Richard F., Bruttomesso, Roger S., and McNally, John J. (2000). Financial and Accounting Guide for Not-For-Profit Organizations. 6th Edition. New York: Wiley.

Klein, K. (1996). Fundraising for Social Change. 3rd Edition. Berkeley, CA.: Chardon Press.

INTERNET RESOURCES: You are expected to make use of internet resources given to you in the appendix of your required textbook. Also, please make use of the two resources below. Use these resources for all your needs.

Appendix of your textbook, pp. 209-211.

<http://www.csw.utk.edu/swbookm2.htm> (This is our home page.)

<http://www.nyu.edu/socialwork/wwwrsw> (This is a comprehensive resource page for social workers.)

<http://www.sc.edu/swan> (This is a comprehensive resource page for social workers.)

COURSE CALENDAR, TOPICAL OUTLINE AND READINGS

SESSION	TOPIC
----------------	--------------

1 Introduction to Financial Management and Resource Development: Major Objectives and Themes. Operating Within the Ethical and Value Guidelines of Social Work. Social and Economic Justice Principles and Practices; Discrimination, Economic and Social Oppression; Diversity Considerations and Practices;

Syllabus and semester process review:

Why do we teach this course? Course review, Scheduling of presentations

Human service organizations in the 21st century, in the context of social and economic justice, oppression, and diversity issues and considerations.

The concepts of financial management and resource development

Become familiar with the websites you are given in this outline. Others will be introduced when necessary.

Text. Preface and Ch. 1.

*Worden, B. Women and Sexist Opression (On reserve).

*Abramovitz, M. (1996). Regulating the lives of women. Boston: South End press.

*Albelda, R. & Tilly, C. (1998). Women, Income, and Poverty: There is a family connection. In Rothenberg, P. (Ed). (1998). Race, Class, and Gender in the United States: An Integrated Approach. New York: St. Martin's Press, pp. 305-314.

*Videka-Sherman, L. and Viggaini, P. (1996). The Impact of Federal Policy Changes on Children: Research Needs for the Future. Social Work, 41(6), 594-600.

* <http://www.nyu.edu/sociawork/wwwrsw> (You must enter this site and link to all resources regarding diversity. Type all the terms beginning with diversity and the followed by people of color, women, gays and lesbians, the elderly and children to broaden your understanding of diversity.

* Also, search the Social Work Abstracts and other literature databases and find one article linking financial management and resource development to any one or more of these diversity terms and report to class during the next session.

Hadley, T.R. (1996). Financing changes and their impact on the organization of the public mental health system. Administration and Policy in Mental Health. 23(5):309-405.

Savin, J., and Silberg, D. (1999). Trends in financial management systems. Journal of Business Strategy. 20(3): 40-44.

Moller-Tiger, D. (1999). Long-range strategic planning: a case study. Healthcare Financial Management, 53(5), 33-35.

Hansen, T.H., Friedman, R.A., and Pitchford, P.E., (1999). Bringing a health system into 2000 compliance: a case study. Healthcare Financial Management, 53(2): 57-61.

Aday, Lu Ann. (1997). Equity, Accessibility, and Ethical Issues. Health Care reform in the Nineties, (available at the reserve desk).

Lewis, Harold. (1988). Ethics and the Management of Service Effectiveness in Local Welfare. Administration in Social Work, 11(3/4): 271-284.

Witkin, S.L. (2000). Ethics-R-Us. Social Work, 45(3): 197-200.

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

Anonymous. (1999). Standards of Ethical Conduct for Practitioners of Management Accounting and Financial Management. Strategic Finance Magazine, 80(10): 72.

Manning, S.S. (1997). The Social Worker as a Moral Citizen: Ethics in Action. Social Work, 42(3): 223-230.

Reamer, F.G. (2000). The Social Work Ethics Audit: A Risk-Management Strategy. Social Work, 45(4): 355-366.

Reisch, M. & Taylor, C.L. (1983) Ethical Guidelines for Cutback Management: A Preliminary Approach. Administration in Social Work, 7 (3/4): 59-72.

2 Internal and External Environments of Organizations (public, non-profit, and profit) Considerations of Diversity in Client Populations (people of color, gays and lesbian, the elderly and children).

Macro and micro contexts and concepts in financial management and resource development (Public economic policies, public finance, financial management in public and private profit-making and non-profit organizations)

Text. Ch. 2.

- *Appleby, G.A. (Lesbian, Gay, Bisexual, and Transgender People Confront Heterocentrism, Heterosexism, and Homophobia (On reserve).

*Gross, Malvern et al.: Tax and Compliance Reporting Requirements, pp. 449-531.

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

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

Rodgers, A. and Tartaglia, L.J. (1990). Constricting resources: A black self-help Perspective. Administration in Social Work. 14(2), 125 - 137.

Galambos, C. (1999). Resolving Ethical Conflicts in a Managed Care Environment. Health and Social Work, 24(3): 191-197.

Wineburg, M. (1998). Ethics, Managed Care, and Outpatient Psychotherapy. Clinical Social Work Journal, 26(4): 433-443.

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), 353-368.

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>].

Hasenfield, Ch. 1, The Nature of Human Service Organizations

Browse the following website for the Principles and Practices for Nonprofit Excellence:
[http://www.mncn.org/pnp_doc.htm].

Browse the following website for Ethics and Public Budgeting and Financial Management by Southern Public Administration for Education Foundation:
[http://www.paef.com/GVER_PUB/V1n3_smith.html].

Gambino. Chapter 1 & 2 & 4.

Boyd, Thomas A. (1988/1989). "A Preface to Development Planning" The Grantsmanship Center News, pp. 8, 10, 11.

Cleverley, William O. Financial Management of Health Care Facilities. Germantown, MD., Aspen Systems, 1976. pp. 287-294.

Connors, Tracy Daniel. The NonProfit Organization Handbook, McGraw Hall, Inc. New York, 1980.

Finkler, Steven A. The Complete Guide to Finance and Accounting for Non-Financial Managers, Prentice-Hall, Inc.: New Jersey, 1983.

Financial Management, (1993). "Financial Management Real World: Issues Solutions" 22(2): 24-30.

Haller, Leon. (1982). Financial Resource Management for Nonprofit Organizations Englewood Cliffs, N.J.: Prentice-Hall, Inc.

Hartogs, Nelly & Weber, Joseph. (1978) Impact of Government Funding on the Management of Voluntary Agencies. New York: The Greater New York Fund, United Way.

Holsapple, Clyde W., Kar Yan Tam and Andrew B. Whinston, (1988). "Adopting Expert System Technology to Financial Management," Financial Management, 17(3): 12-22.

Hudson, J. William and Ray Roper (1990). "Association Finances: Making Do with Dues Targeting Dues to Core Programs" Association Management, 42(2): 97-100, 209.

Jackson, Norwood J. (1989/90). "Financial Management Issues Facing State and Local Governments," Government Accountants Journal, 38(4): 30-32.

Kramer, Ralph M. (1994) "Voluntary Agencies and the Contract Culture: "Dream or Nightmare?" Social Service Review, 68(1): 33-60.

Kettner, P. Martin, L. (1993). "Performance, Accountability, and Purchase of Service Contracting." Administration in Social Work, 17(1): 61-79.

Lauffer, Armand (1986) "To Market, To Market: A Nuts and Bolts Approach to Strategic Planning in Human Service Organizations," Administration in Social Work, 10(4): 31-39.

Lynn, Jr. Lawrence E. (1986). "The New Economics of Social Welfare: An Essay Review," Social Service Review, 60(4): 590-602.

Miller, Gerald J. (1990). , "Efficiency as A Competing Principle in Public Financial Management," Public Productivity & Management Review, 13 (4): 333-351.

Schick, Allen (1990) "Budgeting for Results: Recent Developments in Five Industrialized Countries," Public Administration Review, 50(1): 26-34.

Wildavsky, A. (1984). The Politics of the Budgetary Process. Boston: Little, Brown and Company.

Winegar, N. (1993). "Managed Mental Health Care: Implications for Administrators and Managers of Community-Based Agencies." Families in Society, 171-177.

3 Basics of Financial Resource Development, Procurement, and Stewardship in Organizations in Ethical, Diversity, social and Economic Justice Frameworks.

(Preparations for the fund raising and grant writing assignment start in this session.)

Text. Ch. 2 (revisit).

*Firstenberg, Part 2: Remaking the Organization, pp. 49-76.

*Rapp & Poertner, Ch. 5, Resource Management, pp. 197-243.

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

Rodgers & Tartaglia (1999). Constricting resources: A black self-help perspective. Administration in Social Work, 14(2), 125-137.

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

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.

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

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.

4 Fund-raising, Development and Marketing Within the Contexts of Diversity, Cultural Sensitivity, Strengths and Empowerment Perspectives, and Social and Economic Justice (internal vs. external, low vs. high risk, traditional vs. innovative)

Text. Ch. 13.

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

*Laufer (1997). Chs. 3-4, The Bucks Start Here, Putting Out a Contract pp. 39-94.

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/programmng/npprogs.htm>].

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

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

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

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

Lopez, L.C., Sanchez, V.V. & Hamilton, M. (2000). Immigrant and native-born Mexican-American parents= involvement in a public school: A Preliminary study. Psychological Reports, 86(2), 521-525.

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

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>].

5 Contracts, Grants, and Program Development (proposal components)

Text. Ch. 12.

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

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

*Kiritz: Program Planning and Proposal Writing, Sections I-VI.

*Lauffer (1984). Ch. 11, Getting on the Charts, pp. 212-230.

Robinson, A. (1996). Grassroots Grants. Berkeley, CA: Chardon Press.

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

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.

Browse selected Internet sites:

<http://www.csw.utk.edu/swbookm2.htm>

<http://www.guidestar.org>

<http://www.idealists.org>

6 Contracts, Grants, and Program Development (continued)

Text. Chs. 11 and 14.

Gross, Malvern et al., Chs. 8, 10, 25.

Firstenberg, Part 2: Remaking the Organization, pp. 23 - 116.

Rapp & Poertner, Ch. 5, Resource Management

Firstenberg, Part III: Expanding the Revenue Base, pp. 117 - 186.

Lauffer, Ch. 14. Increasing your grants, contracts, and allocations power

Parker, J.K. (1994). Women at the helm: Succession politics at the Children's Bureau 1912 - 1968. Social Work. 39(5). 551 - 59.

Kiritz, Program planning and proposal writing.

Drucker, Part 1: The Mission comes first: and your role as a leader

Rapp & Poertner: Ch 2, Social Program Design

Lauffer, Chs. 8 and 11, Designing the Program, Getting on the Charts

Wacht. Chapters assigned.

Ardman, Perri. (1980) The Woman's Day Book of Fund Raising. St. Martin's Press: New York.

Byrnes, Nanette (1993). "The Nonprofit Business", Financial World, 162(16):, 68.

Cundiff, Edward, W. et al. (1985) Fundamentals of Modern Marketing. Fourth Ed. Englewood Cliffs, Prentice-Halls, Inc.

DiGiulio, Joan P. (1984). "Marketing Social Services," Social Casework: The Journal of Contemporary Social Work, 65 (4): 227-234.

Genkins, M. (1985) "Strategic Planning for Social Work Marketing," Administration in Social Work, 9 (1): 35-46.

Hardman, Adrienne (1993) "Whom Can You Trust?" Financial World, 162(16): 66-67.

Hairston, C.F. (1985) "Costing Nonprofit Services: Developments, Problems, and Issues" Administration in Social Work, 9 (1): 47-55.

Holmes, J., & Riecker, G. (1980). "Using Business Market Concepts to View the Private, Non-Profit, Social Service Agency," Administration in Social Work, 4 (3): 43-52.

Kotler, Philip.(1975) Marketing for Non-Profits Organizations Englewood Cliffs, New Jersey: Prentice-Hall, Inc., 1975.

Rados, David L. (1981). Marketing for Non-Profit Organizations. Boston, Mass.: Auburn House Publishing Co.

Reingold, Jennifer. (1993). Why Do Americans Give More to Charity than Europeans?, "Financial World", 162(16): 69.

Rothman, Jack, Joseph G. Teresa, Terrance L. Kay, Gershom C. Morningstar. Marketing Human Service Innovations. Beverly Hills, California: Sage Publications, 1983.

Stoner, Madeleine R. "Marketing of Social Services Gains Prominence in Practice," Administration in Social Work, Vol. 10, No.4 (winter 1986), pp. 41-52.

Terrell, P. & Kramer, R.M. (1984). "Contracting with Non-Profits," Public Welfare, 42 (1): 31-37.

Urban, David J. (1993). "Marketing in the Changing World: A Course Emphasizing the Role of the Individual in the Marketing Environment," Journal of Marketing Education, 9-19.

Willis, D.C. (1984). Purchase of Social Services: Another Look. Social Work, 29 (6): 516-520.

Zippay, Allison (1992). Corporate Funding of Human Service Agencies. Social Work, 37(2): 210-221.

7 Mid-Term Exam

8-9 Financial Management Control and Accounting

(Overview of financial control and management; accounting concepts and principles, Types of Accounting, Financial statements, reports, internal controls, and audits)

Browse the following websites on Auditing ethics:

<http://www.nik.gov.pl/report16.htm>

<http://www.dpe.gov.za/dosc/policy/policyframework06.htm>

Browse the following website for the Institute of Management Accountants Ethical Standards:

<http://www.imanet.org/content>

Browse the following website for the Association of Government Accountants Code of Ethics:

http://www.agacgfm.org/cgfm/cgfm_code.htm

Text. Chs. 3, 4, 6, and 15.

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

*Gross et al., Chs. 1 - 7 , 11 - 14 , 17 , 19 , 22 - 24 , 29 - 33. App. B.

Browse the following websites on Auditing Ethics:

[<http://www.nik.gov.pl/report16.htm>];

[<http://www.dpe.gov.Za/docs/policy/policyframework06.htm>].

Browse the following website for The Association of Government Accountants Code of Ethics:

[http://www.agacgfm.org/cgfm/cgfm_code.htm].

Browse the following website for the Institute of Management Accountants Ethical Standards:

[<http://www.imanet.org/content>].

Browse the online Women's Business Center website: [<http://www.onlinebc.org/entry.html>].

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

Clifton, R.L. & Dahms, A.M. (1993). Grassroots Organizations, Prospect Heights, IL: Waveland

Press. Appendix B, Financial management, pp. 181-210

Wacht. Chapters assigned.

Anthony, Robert N. (1990). "The AICPA'S Proposal for Federal Accounting Reform," Management Accounting, 72(.1): 48-52.

Benjamin, James J. et al. (1988). Principles of Accounting. Revised Ed. Houston: Dame Publications.

Boldt, Harold E. (1989). Columbia's Automated Comprehensive Annual Financial Reporting System. Government Finance Review, 5(5): 7-11.

Cooper, E. Myles. (1980). Guidelines for a Minimum Statistical and Accounting System for Community Mental Health Centers. DHHS, Mental Health System Reports, Series FN, No. 3, Washington, D.C.

Committee on Auditing Procedure. Internal Control, New York: American Institute of Certified Public Accountants.

DeStefano, David. (1989). Using Computer Assisted Audit Techniques in Public Sector Audits. The Government Accountants Journal, XXXVIII(3): 43-50.

Gambino Chapter 5.

Hayes, Rick, & Baker, C.R. (1980). Simplified Accounting For Non-Accountants. Somerset, NJ: John Wiley & Son, Inc.

Karling, J. and Pyper, T. (1999). Independent assessment is key to financial well-being. Healthcare Financial Management, 53(2): 72-75.

Keith, Richard L. and Lyman A. Keith. (1987). Finance and Accounting for Non-Financial Managers. Second Ed. Extension Institute, American Management Association.

Key organizational performance indicators. (1999). Healthcare Financial Management, 53(2): 85.

Miller, Donald. (1982). The Meaningful Interpretation of Financial Statement, American Management Association.

Ramanathan, Kavasseri V. (1982). Management Control in Non-Profit Organizations. New York: John Wiley & Sons.

Ramanathan, Kavasseri V. and Larry P. Hegstad. (1982). Readings in Management Control in Non-Profit Organizations. New York: John Wiley & Sons.

Ricciardi, Lucy R. (1993). Is Your Data Integrated and Under Your Control?" Financial Executive, 9(4): 30-32.

Schneider, Alan J.(1988). Beyond Managing Cash, to Managing Cash Flow. Financial Executive, 4(6): 54-57.

Slavin, Simon. Managing Finances, Personnel and Information in Human Services, The Haworth Press, New York, 1985.

Sollenberger, Harold M.(1990).Responsibility Accounting: Creating a Framework for Budgeting," Credit Union Executive, 30(1): 24-27, 32-38.

Tracy, John A. (1983). How To Read A Financial Report, New York: John Wiley & Sons, Inc.

Wesberry, James P.(1989) Integrating Accounting and Budgetary Systems. The Government Accountants Journal, XXXVIII(1):11-22.

Weitzman, Wayne. (1989). How to Organize and Use Audit Committees" Financial Executive, 5(4): 54-57.

10-

11 Financial Planning and Budgeting

Selective techniques in budgeting (Cost-analysis, Break-even analysis, Ratio Analysis) will be covered here.

Text. Chs. 7, 8, 9, and 10.

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

Kirtz, Section VII, The Proposal Budget

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

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

Wacht. Chapters assigned.

Garner, James, E. (1990) Disaggregation is the key to Successful Cost Reduction. Financial Managers' Statement, 12(3): 6-7, 45.

Goldschmidt, Yaagov and Amiram Gafni (1990).A Managerial Approach to Allocating Indirect Fixed Costs in Health Care Organizations. Health Care Management Review, 15(2): 43-51.

Hairston, C.F. (1981).Improving Cash Management in Nonprofit Organizations," Administration in Social Work, 5 (2), 29-36.

Hairston, C.F. (1985).Using Ratio Analysis for Financial Accountability. Social

Casework, 66 (2): 76-82.

Institute for Information Studies. (1980). A Human Service Manager's Guide to Developing Unit Costs, Falls Church, VA:

Lohmann, Roger A. (1985) Breaking Even: Financial Management in Human Service Organizations. Philadelphia: Temple University Press.

Meyer, Daniel R, and Michael W. Sherraden (1985). Toward Improved Financial Planning: Further Applications of Break-Even Analysis in Not-For-Profit Organizations. Administration in Social Work, 9(3): 57-68.

Orloff, Jracey M. et al. (1990). Hospital Cost Accounting: Who is doing what and Why," Health Care Management Review, 15(5): 73-78.

Sherraden, Michael W. (1986). Benefit-Cost Analysis on Net Present Value Problem, Administration in Social Work, 10(3): 85-98.

Wheatly, Malcolm (1990 How Costs Lead Firms Astray. Management Today, 114-117.

Yamatani, Hide (1991). Differential Expenditures of BASW, MSW, and Doctoral Programs: A Direct Cost Analysis of a School of Social Work. Journal of Teaching in Social Work, 4(2): 173-186.

Gross, Malvern, et al., Chs. 20, 21.

Vinter and Kish. Chapters assigned.

Wacht. Chapters assigned.

Gambino. Chapter 3.

Firstenberg, Ch. 8, Budgeting: Quantifying Priorities.

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

Kiritz, Section VII. The Proposal Budget

12 Computerized spreadsheet applications

Basics of the system (*meet in computer lab*)

Spreadsheets: What they are; what they do? First Choice and Excel spreadsheets.
Reading the instructions on the computer or the manuals

Gross, Malvern, et al., Ch. 34.

Feit, M.D. & Li, P.K.W (1998). Financial Management in Human Services, Ch. 7.

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/Aug00/augfro5.html>].

Williams, Fred (1990). Computers: Programs Can Tackle Wide Range of Tasks. Pensions & Investments, 18(17): 17, 23-24.

Wexler, Joanie M. (1990). Analysts Rely on Software Package to Mince Distributed Financial Data. Computerworld, 24(33): 46.

Kidd, Stephen (1990). Experience with Packaged Financial Software in Federal Agencies. Government Accountants Journal, 39(2): 37-48.

Newkham, J. & Bawcom, L. (1981). Computerizing an Integrated Clinical & Financial Record System in a CMHC: A Pilot Project. Administration in Social Work, 5 (3/4): 97-111.

Holsapple, Clyde W., Kar Yam Tan and Andrew B Whinston (1988). Adopting Expert System Technology to Financial Management," Financial Management, 17: 12-22.

Eastman, B. Women, computers, and social change. In Downing et al. (1991). Computers for Social Change and Community Organizing.

Cordero, Computers and community organizing: Issues and examples from New York City. In Downing et al. (1991). Computers for Social Change and Community Organizing.

Rodberg, Breaking from big brother: Computerizing small, government-funded organizations. In Downing et al (1991). Computers for Social Change and Community Organizing.

13-14 Strategic Planning and Business Plans

An agency visit covering this and other topics is planned for the 14th session.

*Gross, et al., Chs. 20-21, The Importance of Budgeting and Avoiding Bankruptcy, pp. 355-394.

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

*Firstenberg, Ch. 14, Foundations of Effective Governance, pp. 209-216.

National Center for Nonprofit Boards (NCNB): [<http://www.ncnb.org/html/home.html>]

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

Minnesota Council of Nonprofits. (1998). Principles & Practices for Nonprofit Excellence. St. Paul, MN: Available at: [<http://www.mncn.org/pnp doc.htm>].

15 Final Exam

SUPPLEMENTAL BIBLIOGRAPHY

The University of Tennessee, Memphis library holdings as well as the external academic, public, and private university library and other sources in Memphis are to be used by you. You are responsible to obtain whatever reading materials you need from all sources available to you including the data /knowledge/ cd-rom bases on the computer networks.

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.

Karger, H.J., Midgley, J., and Brown, C.B. (2003). Controversial Issues in Social Policy. Second Ed. Boston: Allyn and Bacon.

Kelly, K.S. (1998). Effective fund-raising management. New Jersey: Lawrence Erlbaum Associates.

Kettner, P.M. & Martin, L.L. (1996). The impact of declining resources and purchase of service contracting on private, nonprofit agencies. Administration in Social Work, 20(3), 21-38.

Kettner, P.M, & Martin, L.L. (1995). Performance contracting in the human services: An initial assessment. Administration in Social Work, 19(2), 47-61.

Khan, Z.A., Thornton, N., & Frazier, M. (2000). Experience of a financial reforms project in Bangladesh. Public Administration and Development, 20(1), 33-42.

Kidd, S. (1990). Experience with packaged financial software in federal agencies. Government Accountants Journal, 39(2), 37-48.

Kirby, S.L., & Richard, O.C. (2000). Impact of marketing work-place diversity on employee job involvement and organizational commitment. Journal of Social Psychology, 140(3), 367-377.

Kirwin, P.M., and Kaye, L.W. (1993). A comparative cost analysis of alternative models of adult day care. Administration in Social Work, 17(2), 105-122.

- Klein, K. (1996). Fundraising for social change. (3rd ed.). Berkeley, CA: Chardon Press.
- Kotler, P. & Andreasen, A. (1996). Strategic marketing for nonprofit organizations. (5th ed.). Englewood Cliffs, NJ: Prentice Hall, Inc.
- Kramer, R. M. (March 1994). Voluntary agencies and the contract culture: Dream or nightmare? Social Service Review, 68(1), 33-60.
- Levy, B. R. & Marion, B. H. (1997). Successful special events: Planning, hosting, and evaluating. Aspen Publishers, Inc.
- Lieberman, A.A. & Turner, W.M. (1991). Assessing the effect of vendoring on fee setting for social workers: An empirical test. Social Work Research & Abstracts, 27(1), 28-33.
- Lovelock, C. & Weinberg, C. Public & nonprofit marketing: Cases and readings. (2nd ed.). Redwood City, CA: Scientific Press.
- Maister, D. H. (1993). Managing the professional service firm. New York: Free Press.
- Malhotra, N.K., Peterson, M., & Kleiser, S.B. (1999). Marketing research: A state-of-the-art review and directions for the twenty-first century. Journal of the Academy of Marketing Science, 27(2), 160-183.
- Martin, L. L. & Kettner, P. M. (1996). Measuring the performance of human service programs. Thousand Oaks, CA: SAGE Publications, Inc.
- Marx, J.D. (1997). Corporate strategic philanthropy: Implications for social work. Social Work, 43(1), 35-41.
- Moller-Tiger, D. (1999). Long-range strategic planning: A case study. Healthcare Financial Management, 53(5), 33-35.
- Nilson, T. H. (1992). Value-added marketing. New York: McGraw Hill.
- Powell, J. (1999). Contract management and community care: A negotiated process. British Journal of Social Work, 29(6), 861-875.
- Ponto, J.M., & Berg, W. (1992). Social work services in the emergency department: A cost-benefit analysis of an extended coverage program. Health in Social Work 17(1), 66-73.
- Ray, G.T, Lieu, T., Weinick, R.M., Cohen, J.W., Fireman, B., & Newacheck, P. (2000). Comparing the medical expenses of children with medicaid and commercial insurance in an HMO. American Journal of Managed Care, 6(7), 753-760.

Reingold, J. (1993). Why do Americans give more to charity than Europeans?" Financial World, 26(16), 69.

Rivenson, H., Wheeler, J.R., Smith, D.G., & Reiter, K.L. (2000). Cash management in health care systems. Journal of Health Care Finance, 26(4), 59-69.

Robinson, A. (1996). Grassroots grants: An activist's guide to proposal writing. Berkeley, CA: Chardon Press.

Schick, A. (1990). Budgeting for results: Recent developments in five industrialized countries. Public Administration Review, 50(1), 26-34.

Siciliano, J.I. (1996). The relationship of board member diversity to organizational performance. Journal of Business Ethics, 15(12), 1313-1320.

Smith, D.G., Wheeler, J.R., Rivenson, H.L., & Reiter, K.L. (2000). Financial management in leading health care systems. Journal of Health Care Finance, 26(4), 19-30.

Sollenberger, H. M. (1990). Responsibility accounting: Creating a framework for budgeting. Credit Union Executive, 30(1), 24-27, 23-28.

Stone, P.W., Chapman, R.H., Sandberg, E.A., Lijas, B, & Neumann, P.J. (2000). Measuring costs in cost-utility analysis- variations in the literature. International Journal of Technology Assessment in Health Care, 16(1), 111-124.

Tiffany, P., & Peterson, S. (1997). Business plans for dummies. Foster City, CA. IDG Books, Worldwide, Inc.

Urban, D.J. (1993). Marketing in the changing world: A course emphasizing the role of the individual in the marketing environment. Journal of Marketing Education, 9-19.

Wacht, R. (1984). Financial management in nonprofit organizations. George State University, Atlanta, GA.

Walker, B., & Davis, H. (1999). Perspectives on contractual relationships and the move to best value in local authorities. Local Government Studies, 25(2), 16-37.

Wheatly, M. (1990). How costs lead firms astray. Management Today, 114-117.

Whlefka, G. (1993). Ring up the best deal. Financial Executive, 9(5), 30-32.

Williams, F. (1990). Computers: Programs can tackle wide range of tasks. Pensions &

Investments, 18(17), 23-24.

Wolf, T. (1995). Managing a nonprofit organization. New York: Simon & Schuster.

Wolk, J.L. (1994). Grant writing: Linking the social work program with community. Journal of Teaching in Social Work, 10(1-2), 83-97.

Wyant, D., Christianson, J., & Coleman, B. (1999). The financial impact on community mental health centers of capitated contracts with Medicaid: The Utah prepaid mental health plan. Community Mental Health Journal, 35(2), 135-152.

Yamatani, H. (1991). Differential expenditures of BASW, MSW, and Doctoral Programs: A direct cost analysis of a school of social work. Journal of Teaching in Social Work, 4(2), 173-186.

Zetzman, W. (1989). How to organize and use audit committees. Financial Executive, 5(4), 54-57.

Selected Journals Relating to Financial Management

Administration in Mental Health
Public Administration Review
Administration in Social Work
Public Welfare
Administrative Management
Social Research
Administrative Science Quarterly
Social Science Quarterly
Black Enterprise
Black Business Digest
Social Science Research
Social Service Review
Business Quarterly, The
Business and Society
Social Work
Financial Executive
Financial World
Foundation News,
The Journal of Community Practice
The Journal of Philanthropy
Journal of Marketing Research
The Government Accountants Journal
Government Finance Review
Governing (Online)

The Grantsmanship Center News
Journal of Marketing Education
Harvard Business Review
Management Accounting
Journal of Marketing &
Public Policy
Journal of Healthcare Financing
Management Decision
Journal of Marketing
Management Focus
Management in Practice
Management Research
Management Review and Digest
Management Strategy
Management Today
Management World
Managerial Planning
Omega
Public Finance Review
The Journal of Applied Business Research
American Banker

Updated: 06112002
mc/sw543fmr.d02