

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

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

Course Outline

2003-2004 ACADEMIC YEAR
FALL SEMESTER
MSSW Program

DR. MUAMMER CETINGOK
Instructor

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
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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;
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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." Adminstration 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: [\[http://www.managementhelp.org/progmng/npprogs.htm\]](http://www.managementhelp.org/progmng/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 international relief organization. Evaluation and Program Planning, 23(2), 241-253.

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

*Laufer (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.

Laufer, 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.

Kiritz, Section VII, The Proposal Budget

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Gambino. Chapter 3.

Firstenberg, Ch. 8, Budgeting: Quantifying Priorities.

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

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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.

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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.

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