



## Syllabus

**SCHOOL OF BUSINESS AND MANAGEMENT**  
**FIN 544: Financial Management of Public and Not- for- Profit**  
**Organizations**

3 Credits  
Effective: Winter 2015/2016

*Access to the Internet is required.*  
*All written assignments must be in Microsoft-Word-compatible formats.*  
*See the library's APA Style Guide tutorial for a list of resources that can help you use APA style.*

## **FACULTY**

Faculty Name: FACULTY NAME

Contact Information: CONTACT INFORMATION

[INSTRUCTOR MAY INSERT PERSONAL MESSAGE IF DESIRED]

## **COURSE DESCRIPTION**

In this course the student will explore key finance issues in public organizations and not for profit corporations. The broad content will range from public sector bonding and levying fees, to the role of philanthropy funding. Different methods of budgeting and accounting will also be presented. The role of finance in the public and not for profit sectors has become central to the stability of the world economy. On the local level, governments and not for profit corporations provide critical services. Governments financed projects have wide ranging local and global impacts.

## **COURSE RESOURCES**

Required and recommended resources to complete coursework and assignments are available from the [Course Document Lookup](#).

## **CITYU LEARNING GOALS**

This course supports the following City University learning goals:

- Professional competency and professional identity
- Critical thinking and information literacy

## **COURSE OUTCOMES**

In this course, learners:

- Analyze a major funding project for a government agency and determine the feasibility of the revenue and expense projections.
- Describe the responsibility a government entity must adhere to with regards to the budget.
- Explain the fiduciary responsibility pertaining to donated funds.
- Evaluate the financial methods of a not for profit organization and determine the degree to which an agency's finances are soundly managed.
- Evaluate a public sector budget, conducting a performance audit of its financials to determine the extent to which the budget is transparent and the unit of government is financially accountable.

## **CORE CONCEPTS, KNOWLEDGE, AND SKILLS**

- Capital budgeting
- Economic development
- Foundation operations.
- Fund raising, grants and fees
- General purpose government

- Joint ventures
- Local Government Financing
- National Government Financing
- Not for profit business operations, such as micro loans.
- Operating budgets
- Public audits, accountability and transparency.
- Revenue generation through taxes, user fees, long term bonding, tolls and other means.
- Special purpose agencies
- Stewardship of philanthropic funds
- The accounting requirements of philanthropy
- Trans-national ventures

## OVERVIEW OF COURSE GRADING

The grades earned for the course will be derived using City University of Seattle’s decimal grading system, based on the following:

<i>Overview of Required Assignments</i>	<i>Points</i>
Group Project: Project Analysis	250
Individual Project: The Public Sector Budget	250
End of Course Comprehensive Evaluation	250
Instructor Determined Assignment/Participation	100
Quizzes	150
<b>TOTAL</b>	<b>1,000</b>

## SPECIFICS OF COURSE ASSIGNMENTS

The instructor will provide grading rubrics that will provide more detail as to how this assignment will be graded.

### Group Project: Project Analysis

Students will form teams of 3-4 people and analyze a major funding project for a government agency identifying its major sources of revenue and expenses. Students will then critically analyze the projected revenue and expenses and provide an opinion on the feasibility of the projects funding model and give recommendations regarding how the project financing should be improved if need be. The student’s opinion should be supported by their analysis. The report should be at least 3,500 words.

<i>Components</i>	<i>% of Grade</i>
Critical Analysis	30%
Application of quantitative literacy	30%
Teaming	25%
APA Style (citations, references, formatting)	15%
<b>TOTAL</b>	<b>100%</b>

#### Individual Project: The Public Sector Budget

Students will evaluate a public sector budget, conducting a performance audit of its financials to determine the extent to which the budget is transparent and the unit of government is financially accountable. Students must cite the government entities Comprehensive Annual Financial Report in their analysis. The analysis should be at least 2,500 words.

<i>Components</i>	<i>% of Grade</i>
Application of quantitative literacy	40%
Critical Analysis	40%
APA Style (citations, references, formatting)	20%
<b>TOTAL</b>	<b>100%</b>

#### End of Course Comprehensive Evaluation

Students will complete a comprehensive assessment at the end of the course that covers each course outcome. Students are responsible for all material covered in the course. Questions will be multiple choice.

<i>Components</i>	<i>% of Grade</i>
Correct Answers	100%
<b>TOTAL</b>	<b>100%</b>

#### Instructor Determined Assignment/Participation

Whether in class, online, or in a mixed mode setting, students will be graded on their participation in classroom discussions; their ability to present, explain, or defend alternative viewpoints; and the degree to which they have mastered the concepts and principles inherent in the study of accounting at this introductory level. Written work will be assessed not only on relevance to the subject presented, but also on adherence to good written form and professional presentation. The discussion questions will require completion of readings and the student's ability to evaluate the material and apply it to actual business settings.

<i>Components</i>	<i>% of Grade</i>
Quantity of Responses	40%
Quality of Responses	60%
<b>TOTAL</b>	<b>100%</b>

#### Quizzes

Students will complete four quizzes. Students are responsible for all material that was covered prior to the quiz date. Students can take the quiz at anytime during the week in which it is due, but must complete the quiz within one hour from the time they begin. Students are not permitted to pause the quiz once it has

been started. All quizzes are embedded into Blackboard.

<i>Components</i>	<i>% of Grade</i>
Question and Answer	100%
<b>TOTAL</b>	<b>100%</b>

## **COURSE POLICIES**

### **Late Assignments**

LATE ASSIGNMENT

### **Participation**

PARTICIPATION

### **Professional Writing**

Assignments require error-free writing that uses standard English conventions and logical flow of organization to address topics clearly, completely, and concisely. CityU requires the use of APA style.

## **UNIVERSITY POLICIES**

You are responsible for understanding and adhering to all of City University of Seattle's academic policies. The most current versions of these policies can be found in the [University Catalog](#) that is linked from the CityU Web site.

### **Title IX Statement**

City University of Seattle and its faculty are committed to supporting our students and seeking an environment that is free of bias, discrimination, and harassment. If you have encountered any form of sexual misconduct (e.g. sexual assault, sexual harassment, stalking, domestic or dating violence), we encourage you to report this to the University. If you speak with a faculty member about an incident of misconduct, that faculty member must notify CityU's Title IX coordinator and share the basic fact of your experience. The Title IX coordinator will then be available to assist you in understanding all of your options and in connecting you with all possible resources on and off campus.

To view CityU'S sexual misconduct policy and for resources, please visit the [Campus Safety and Title IX Page](#) in the my.cityu.edu portal.

### **Scholastic Honesty**

Scholastic honesty in students requires the pursuit of scholarly activity that is free from fraud, deception and unauthorized collaboration with other individuals. You are responsible for understanding CityU's policy on scholastic honesty and adhering to its standards in meeting all course requirements. A complete copy of this policy can be found in the [University Catalog](#) in the section titled *Scholastic Honesty* under *Student Rights & Responsibilities*.

## **Attendance**

Students taking courses in any format at the University are expected to be diligent in their studies and to attend class regularly.

Regular class attendance is important in achieving learning outcomes in the course and may be a valid consideration in determining the final grade. For classes where a physical presence is required, a student has attended if s/he is present at any time during the class session. For online classes, a student has attended if s/he has posted or submitted an assignment. A complete copy of this policy can be found in the [University Catalog](#) in the section titled *Attendance Policy for Mixed Mode, Online and Correspondence Courses*.

## **SUPPORT SERVICES**

### **Disability Services Accommodations Statement**

Students with a documented disability who wish to request academic accommodations are encouraged to contact Disability Support Services to discuss accommodation requests and eligibility requirements. Please contact Disability Support Services at [disability@cityu.edu](mailto:disability@cityu.edu) or 206.239.4752 or visit the [Disability Support Services](#) page in the my.cityu.edu portal. Confidentiality will be observed in all inquiries. Once approved, information about academic accommodations will be shared with course instructors.

### **Library Services**

CityU librarians are available to help you find the resources and information you need to succeed in this course. Contact a CityU librarian through the [Ask a Librarian](#) service, or access [library resources and services online](#), 24 hours a day, seven days a week.

### **Smarthinking**

As a CityU student, you have access to 10 free hours of online tutoring offered through Smarthinking, including writing support, from certified tutors 24 hours a day, seven days a week. Contact CityU's Student Support Center at [help@cityu.edu](mailto:help@cityu.edu) to request your user name and password.