Course ID and Title: SWOK 707 – Financial Management for Social Change
Units: 3 Units
Term—Day—Time: Fall 2024 – Tuesday – 5pm-7pm PT

Location: Zoom via Canvas

Instructor: Cassandra Fatouros, MBA, LCSW
Office: https://usc.zoom.us/my/cassandrafatouros
Office Hours: After class and by appointment via calendly.com/usc_fatouros
Contact Info:
      Email: fatouros@usc.edu
      Cell: 202-494-4972
      Will respond to emails / calls within 48 hours

IT Help
Hours of Service: 24 hours, 7 days per week
Contact Info:
      Canvas Support Hotline: +1-833-713-1200
      Contact USC Online: Email your questions or problems to USC Online - support@online.usc.edu
      Contact USC ITS: Call 24/7 to USC Information Technology Services 213-740-5555

Course Description

This course is intended to provide students with hands-on experience in financial management and budget planning to aid in the development and resourcing of effective social programs. While emphasis rests on nonprofit and public organizations, attention is also given to potential connections within the for-profit sector, especially in the area of social innovation. Principles of program design are treated as the building blocks for projection and review of resource needs. While technical elements in budget analysis are considered, especially as important to budget control, the place of human relationships—both political and personal—in the financial process is also stressed. Interdisciplinary perspectives from business, accounting, psychology, sociology, economics, and social work are combined to achieve deeper understanding of the forces at work in finance and budget planning. Specialized topics—such as financial reporting, management of funding cutbacks, financial ethics, and budget negotiation—are also addressed. The Harvard case method is used to explore practical application of ideas and strengthen problem-solving skills in complex organizations. Students will work together in teams to apply course concepts to build a financial plan, annual budgets, and formal financial presentations for social programs or policies intended to impact one of the Grand Challenges for Social Work.

Learning Objectives

1. Provide students with deepened knowledge, theoretical frameworks, and critical techniques for using financial management and budgeting tools to create, revise and successfully direct new and innovative social programs designed to address Social Work's Grand Challenges.
2. Within the realm of finance, develop and further refine students' strategic management, decision-making, and key communication skills by providing them with opportunities to present, support, debate, and negotiate financial plans and budgets for a variety of different social service organizations.

3. Discuss, test, confirm, refute, and revise theoretical frameworks, best and worst financial management practices, traditional and innovative fund-raising strategies, and existing financial leadership and control models by implementing the Harvard case study method.
4. Increase students' fluency—across a wide range of public and private sectors, social problems, and organizational structures—in areas such as program design, financial management, budget auspices, management control systems, revenue development, scaling, asset management, cost controls, budget reductions, and financial reporting and ethics.
5. From both a general and financial management perspective, the course will develop and refine student's knowledge, skills, and attitudes related to both creating and managing financial plans and budgets, as well as leading and motivating diverse workforces in innovative, rapidly changing human/social services work environments.

Prerequisite(s): Students entering this course will have completed SOWK 704, 706, 705, 721, 720 and 711. Some prior exposure to nonprofit or government budgeting and/or financial management is helpful.

Course Notes
This is a letter graded course offered online in the Virtual Academic Center (VAC). The web-based teaching and learning environment provided by the Digital Campus virtual platform, Canvas, will support access to course-related materials, communication, and live Zoom sessions for VAC students. The course will encompass a combination of diverse instructional methods, which may include, but are not limited to, the following: didactic presentations by the instructor, group discussions derived from readings and asynchronous content, analyses of specific budget and financial management problems using the Harvard case method, and collaboration around the development of solutions and corresponding financial plans aimed at solving organizational problems. Because the exchange of ideas is an integral part of the learning process, students are required to come to class ready to discuss assigned readings and case materials.
***Please note:** It may be necessary for the instructor to adjust the syllabus and/or course during the semester. In such an instance, the instructor will inform the class both verbally and in writing.

Instructor's Oath
"As your instructor, to each of you, I pledge the following:
- *To appreciate you, your time and your effort;*
- *To be available and responsible;*
- *To be encouraging and supportive;*
- *To be objective and fair;*
- *To be prompt and timely;*
- *To be respectful, professional and appropriate;*
- *To try to be an engaging and effective instructor; and*
- *To strive for excellence in carrying out my responsibilities as an instructor as described in the USC Faculty Handbook.*

If at any time students feel the instructor has not honored this oath, they should contact the instructor with their concerns so the instructor has an opportunity to address them. If they feel that they cannot discuss their concerns about the course with the instructor, students should contact the Course Lead (Cassandra Fatouros, MBA, LCSW). If their concerns remain unresolved, then students can contact the DSW Program Director, Dr. Lewis at j.lewis@usc.edu for further assistance.

Technological Proficiency and Hardware/Software Required
This course requires the use of an online learning management system (LMS), as well as Microsoft Office (e.g., Word, PPT, Excel) and virtual meeting (e.g., Zoom) applications. The following links for USC technology support may be useful: Zoom information for students and Software available to USC Campus. VAC students should contact tech support for assistance with Canvas at support@online.usc.edu.

Required Readings and Supplementary Materials

McLaughlin. (2016). *Streetsmart Financial Basics for Nonprofit Managers*. (4th ed.).
    John Wiley & Sons, Incorporated.
Available for free in the USC library in both written and audio formats – via this link:
https://uosc.primo.exlibrisgroup.com/permalink/01USC_INST/hs9vaa/alma991043344493603731

In addition to the required texts, other required readings are available through USC's online reserves system, ARES, and/or in the USC Libraries. A USC email address and password are required to access the system: https://reserves.usc.edu/ares/ares.dll. Use the search bar to locate the course by School, course number or Lead Instructor's last name.

Case Studies: Harvard case studies need to be purchased online (each case individually). Information about accessing and purchasing these cases will be shared by the instructor. Other non-Harvard case studies are also available as PDF files and will be provided by faculty.

Optional Readings and Supplementary Materials

Guides for Academic Integrity, APA Style Formatting, Writing & Research

- American Psychological Association (2020). *Publication manual of the American Psychological Association* (7th ed.). Publisher.
- APA formatting and style guide: The OWL at Purdue. https://owl.purdue.edu/
- USC guide to avoiding plagiarism: https://libguides.usc.edu/writingguide/plagiarism
- USC guide to APA 7th writing style https://libguides.usc.edu/APA7th

Sample List of Professional Social Work Organizations

- National Association of Social Workers. Available at http://www.naswdc.org
- Institute for the Advancement of Social Work Research. Available at http://www.iaswresearch.org
- Society for Social Work and Research. Available at http://www.sswr.org
- Council on Social Work Education (CSWE). Available at https://www.cswe.org/

Description and Assessment of Assignments

An overview of each assignment is presented below. Detailed instructions and grading guidelines for each assignment will be disseminated by the instructor.

Over the course of the semester, students will work in teams of 3-4 to collaborate on the assessment of an organization (Assignment #1) before building a financial plan for the organization's future (Assignment #2). Teams will select the organization and study it for both assignments. NOTE: students may opt to do this assignment individually as well.

Assignment 1 – Financial Assessment (30% of course grade)
Due: 10/8/24 by 11:59pm PT

Assignment 1 asks students to work in teams to conduct a financial analysis of an organization.
Teams will select an organization to study and analyze. This can be a non-profit, for-profit or public sector organization. Teams must have access to publicly available information (i.e. audited financial statements, 990s, annual reports, etc) and / or be familiar with the organization (i.e. current or past place of a team member's employment) and have access to information including financial statements (that can be shared with team members and faculty). Note: As teams research and select an organization, they should consider the assignment requirements to ensure they have sufficient information or can do further research to fully complete this assignment. In this assignment, teams are asked to consider the interaction between the program design, strategies and financial aspects of the organization, how the financial plan supports outcomes, the financial health of the organization and make recommendations for the organization's

future. Students will receive more detailed assignment instructions from their faculty. Each student will also complete a Peer Evaluation as part of this assignment.

Assignment 2 – Financial Plan and Presentation (40% of course grade)
Due: 11/26/24 by 11:59pm PT
Assignment #2 has two parts. Following the organizational assessment from Assignment #1, teams will create a written strategic and financial plan along with budgets for an organization. Part 1 is the written plan which will include recommendations for the organization, detailed budgets, a narrative to justify the projected numbers and a breakeven analysis. Part 2 is a group presentation presenting the specific strategies, expected outcomes and financial plan to the class. Students will receive more detailed assignment instructions from their faculty. Each student will also complete a Peer Evaluation as part of this assignment.

Assignment 3 – Case Studies (20% of course grade)
Due: Day before assigned class
Prior to the in-class discussion of each case, students will individually answer questions about each case study. Questions will be posted and provided by faculty.

Participation
Active and Proactive Learning, & Meaningful Participation (10% of course grade) Due: Units 1 – 15
Students are expected to be active and proactive participants in their learning and meaningful contributors to a positive learning environment. This will require mental, physical and perhaps emotional effort, both inside and outside the formal classroom.

Active learning involves completing required readings, activities, and/or asynchronous materials prior to class, and engaging in the class session with thoughtful comments, reflections or questions about concepts, readings and assignments. For VAC courses, active learning also includes remaining visibly onscreen throughout the duration of the live session, unless one has the permission of the instructor to mute the screen.

Proactive learning involves assuming responsibility for learning, anticipating workload and challenges, being organized and meeting deadlines, and taking the initiative to reach out to the instructor with any questions or concerns.

Meaningful participation consists of thoughtful and substantive participation that not only contributes to but enhances class discussion and activities. Meaningful participation also includes efforts that **contribute to a positive learning environment**; that is, one that is open, respectful, professional, engaging, fun, challenging, supportive, and effective. "Environment" refers to the formal classroom, small group settings, other settings, in-person or virtual/remote, in which learning or teaching might occur, including office hours and communications with the instructor and fellow students, and the overall climate and culture of the class.

Please note: Course readings and classroom discussions will often focus on mature, difficult, and potentially challenging topics. As with any course in social work, course topics may at times be political and/or personal in nature. Course content, class discussions, and self-reflection might trigger strong feelings. Every member of the class is responsible for creating a space that is both civil and intellectually rigorous. Even when strongly disagreeing with another's point of view, it is important to remain respectful and mindful of the ways that personal identities shape lived experiences. Disrespectful language or behavior based on protected class (e.g., ability, age, race, ethnicity, sex, gender identity, sexual orientation, religion, pregnancy, etc.) disrupts and detracts from the learning environment and will not be tolerated. All such behavior will be reported to the *Office for Equity, Equal Opportunity, and Title IX (EEO-TIX)*. An inclusive learning environment values the diversity in the class as an asset to the educational experience. Students should inform the instructor of any concerns that they have in this regard.

Furthermore, it is each student's responsibility and right to determine how much personal information they disclose in class discussions, activities, and assignments. Students should be aware that complete privacy or confidentiality cannot be guaranteed in an on-line platform or classroom setting. Students also should note that since this is an academic and professional setting, the instructor may follow up with any student that discloses safety concerns. Students are encouraged to review the list of support resources at the end of the syllabus and to contact the instructor with any questions or concerns.

Please refer to the rubric below for the **criteria that will be used to determine the participation grade**. For each of five criteria, between 0 and 2 points can be earned, for a maximum of 10 points.

Criteria	Never or Rarely	Regularly	Often or Always
a. Student demonstrates active learning.	0	1	2
b. Student demonstrates proactive learning.	0	1	2
c. Student meaningfully participates.	0	1	2
d. Student contributes to a positive learning environment.	0	1	2
e. Student's participation aligns with course expectations inside and outside of the classroom, synchronously and asynchronously.	0	1	2

Grading Breakdown

Table 1 Grading Breakdown

Assessment Tool (assignments)	Points	% of Grade
Assignment #1	100	30%
Assignment #2	100	40%
Assignment #3 – Case Studies	100	20%
Class Participation	100	10%
TOTAL		100%

Grading Scale

Assignment and course grades will be based on the following:

Grade Point Average / Letter Grade		Corresponding Numeric Grade / Letter Grade	
3.85 – 4.00	A	93 – 100	A
3.60 – 3.84	A-	90 – 92	A-
3.25 – 3.59	B+	87 – 89	B+
2.90 – 3.24	B	83 – 86	B
2.60 – 2.87	B-	80 – 82	B-
2.25 – 2.50	C+	77 – 79	C+
1.90 – 2.24	C	73 – 76	C
1.89 & below	C-	70 – 72	C-

Please note: A grade below "C" is considered a failing grade for graduate students at USC.

Within the USC Suzanne Dworak-Peck School of Social Work, grades are determined in each class based on the following standards which have been established by the faculty of the School: (1) Grades of A or A- are reserved for student work which not only demonstrates very good mastery of content but which also shows that the student has undertaken a complex task, has applied critical thinking skills to the assignment, and/or has demonstrated creativity in her or his approach to the assignment. The difference between these two grades would be determined by the degree to which these skills have been demonstrated by the student. (2) A grade of B+ will be given to work which is judged to be very good. This grade denotes that a student has demonstrated a more-than-competent understanding of the material being tested in the

assignment. (3) A grade of B will be given to student work which meets the basic requirements of the assignment. It denotes that the student has done adequate work on the assignment and meets basic course expectations. (4) A grade of B- will denote that a student's performance was less than adequate on an assignment, reflecting only moderate grasp of content and/or expectations. (5) A grade of C would reflect a minimal grasp of the assignments, poor organization of ideas and/or several significant areas requiring improvement. (6) Grades between C- and F will be applied to denote a failure to meet minimum standards, reflecting serious deficiencies in all aspects of a student's performance on the assignment.

Assignment Submission Policy
By the specified deadlines, assignments should be submitted through the course's learning management system (LMS). Students are responsible for ensuring successful submission of their assignments and are encouraged to maintain a copy of the submission confirmation for their records.

Prior to the due date, extensions may be granted for extenuating circumstances at the instructor's discretion. The instructor will confirm an extension and revised due date in writing/email. If the instructor accepts a late submission, it could be marked down for each day late. Assignments submitted more than one week past the posted due date may not be accepted for grading; however, this is at the instructor's discretion, assuming extenuating circumstances. The instructor may require documentation of the extenuating circumstance in considering an extension request.

Once an assignment is graded, the grade is final, unless there are extenuating circumstances (e.g., error in determining grade, academic integrity violation). Extra credit on an assignment is not permitted. Re-doing an assignment with the expectation that it will be re-graded is not permitted.

Grading Timeline
Students should expect grading and feedback from the instructor within two weeks of assignment submission. The instructor will notify students of any extenuating circumstances that might affect this grading timeline.

Course Specific Policies
The grade of Incomplete (IN) can be assigned only if a student is in good standing in the course and there the work left to be completed is due to a documented illness or some other emergency occurring after the 12th week of the semester. Students must NOT assume that the instructor will agree to the grade of IN. Removal of the grade of IN must be instituted by the student and agreed to by the instructor and reported on the official "Incomplete Completion Form."

Attendance
As a professional school, class attendance and participation are essential to students' professional training and development at the USC Suzanne Dworak-Peck School of Social Work. Students are expected to attend every class and to remain in class for the duration of the class. Students cannot actively, proactively, or meaningfully contribute to a positive learning environment if they are not in attendance. Students are expected to notify the instructor by email of any anticipated absence or reason for tardiness.

University of Southern California policy permits students to be excused from class for the observance of religious holy days. This policy also covers scheduled final examinations which conflict with students' observance of a holy day. Students must make arrangements in advance to complete class work that will be missed or to reschedule an examination, due to holy days observance.

Please refer to the USC Student Handbook and to the USC School of Social Work Student Handbook for additional information on attendance policies.

Classroom norms
Class ground rules help to promote a positive learning environment by specifying behaviors that are encouraged and discouraged. The instructor will facilitate a class discussion to generate mutually agreed upon ground rules for the learning environment.

Zoom etiquette

For campus-based students, the use of laptops, tablets, smart phones during class generally is not recommended. Students may use these devices, however, if doing so contributes to their learning and is not disruptive to others in the class. For both campus and VAC students, permitted uses of technology include using laptops, tablets, smart phones to access course readings and materials, to take notes, and to complete small group activities and discussions. Non-permitted uses of technology include using laptops, tablets, smart phones to check email and social media, and to text or communicate with others who are not members of the class. Use of smart phones during class is not permitted except in an emergency or during a break. To minimize disruptions, students should place their phones on mute or in airplane mode before coming to class.

Academic Integrity

The University of Southern California is foremost a learning community committed to fostering successful scholars and researchers dedicated to the pursuit of knowledge and the transmission of ideas. Academic misconduct is in contrast to the university's mission to educate students through a broad array of first-rank academic, professional, and extracurricular programs and includes any act of dishonesty in the submission of academic work (either in draft or final form).

This course will follow the expectations for academic integrity as stated in the USC Student Handbook. All students are expected to submit assignments that are original work and prepared specifically for the course/section in this academic term. You may not submit work written by others or "recycle" work prepared for other courses without obtaining written permission from the instructor(s). Students suspected of engaging in academic misconduct will be reported to the Office of Academic Integrity.

Other violations of academic misconduct include, but are not limited to, cheating, plagiarism, fabrication (e.g., falsifying data), knowingly assisting others in acts of academic dishonesty, and any act that gains or is intended to gain an unfair academic advantage.

Academic dishonesty has a far-reaching impact and is considered a serious offense against the university. Violations will result in a grade penalty, such as a failing grade on the assignment or in the course, and disciplinary action from the university itself, such as suspension or even expulsion.

For more information about academic integrity see the student handbook or the Office of Academic Integrity's website, and university policies on Research and Scholarship Misconduct.

Please ask your instructor if you are unsure what constitutes unauthorized assistance on an exam or assignment or what information requires citation and/or attribution.

Creating a policy for the use of AI Generators in your course

AI generators, such as such as ChatGPT4 and Bard, can be useful tools. However, AI programs do not replace human creativity, originality, and critical thinking. AI text generators also may present incorrect or biased information and incomplete analyses. Within limited circumstances, with instructor permission and proper disclosure and attribution (see USC Libraries' generative AI guide), AI generators may be permitted in this course, per the University's academic integrity regulations. Using these tools without the instructor's permission, and without proper attribution and disclosure, constitutes a violation of academic integrity and will be reported to the Office of Academic Integrity.

Course Content Distribution and Synchronous Session Recordings Policies

USC has policies that prohibit recording and distribution of any synchronous and asynchronous course content outside of the learning environment.

Recording a university class without the express permission of the instructor and announcement to the class, or unless conducted pursuant to an Office of Student Accessibility Services (OSAS) accommodation.

Recording can inhibit free discussion in the future, and thus infringe on the academic freedom of other students as well as the instructor. ([Living our Unifying Values: The USC Student Handbook](#), page 13).

Distribution or use of notes, recordings, exams, or other intellectual property, based on university classes or lectures without the express permission of the instructor for purposes other than individual or group study. This includes but is not limited to providing materials for distribution by services publishing course materials. This restriction on unauthorized use also applies to all information, which had been distributed to students or in any way had been displayed for use in relation to the class, whether obtained in class, via email, on the internet, or via any other media. Distributing course material without the instructor's permission will be presumed to be an intentional act to facilitate or enable academic dishonestly and is strictly prohibited. ([Living our Unifying Values: The USC Student Handbook](#), page 13).

Course Evaluations

The USC Learning Experience evaluation occurs at the end of each semester. This evaluation is an important review of students' experiences in the class. The process and intent of the end-of-semester evaluation will be discussed in class by the instructor. In addition to the end-of-semester evaluation, a mid-semester evaluation is implemented in the School of Social Work. The process and intent of the mid-semester evaluation also will be discussed by the instructor.

Course Schedule

The table below presents the topics for each unit of instruction. Students are expected to attend class having completed the required reading and, if applicable, the asynchronous course material.

	Topics/Daily Activities	Readings/Preparation	Deliverables
Week 1 8/27/24	**Course Introduction** ● Course Introduction ● Syllabus Review ● Case Studies ● Consider Organizations to Research	**Required** McLaughlin. (2016). *Streetsmart Financial Basics for Nonprofit Managers*. (4th ed.). John Wiley & Sons, Incorporated. Chapters 1 and 2. **Recommended** None	
Week 2 9/3/24	**Program Design and Connection to Financial Management** ● Program Design ● Financial Management ● Case Study	**Required** Funnell, S. C., & Rogers, P. J. (2011.) *Purposeful program theory: Effective use of theories of change and logic models.* San Francisco, CA: Wiley. Pages 2–13, 30–33, 42–52, 135–141 Kettner, P. M., Moroney, R. M., & Martin, L. L. (2017). *Designing and managing programs: An effectiveness-based approach* (5th ed.). Thousand Oaks, CA: Sage. Pages 2–17, 23–47 **Case Study:** Budget Woes and Worse Ahead… Pine Street Inn, Boston's Iconic Homeless Shelter, Re-Thinks its Strategy **Recommended** **None**	Case Study Due day before class
Week 3 9/10/24	**Financial Theory, Planning and Management Systems** ● Sound Financial Practices ● Financial Theory ● Financial Planning, Budgeting, and Management Control Systems ● Case Study	**Required** Covaleski, M. A., Evans, J. H., III, Luft, J. L., & Shields, M. D. (2003). Budgeting research: Three theoretical perspectives and criteria for selective integration. *Journal of Management Accounting Research, 15*(1), 3–49. Skim for major ideas. **Case Study:** American Red Cross Blood Services: Northeast Region **Recommended** Hillman, A., Withers, M., & Collins, B. (2009). Resource dependence theory: A review. *Journal of Management, 35,* 1404–1423.	Case Study Due day before class

Week 4 9/17/24	**Budget Models, Financial Statements and Working with Financial Tools** ● Budget Process and Cycles ● Budget Models and Formats ● Financial Statements/Budgets as Working Tools ● Financial Ratios ● Financial Statements Exercise	**Required** McLaughlin. (2016). *Streetsmart Financial Basics for Nonprofit Managers*. (4th ed.). John Wiley & Sons, Incorporated. Chapters 5 & 6. Vinter, R., & Kish, R. (1984). *Budgeting for not-for-profit organizations*. New York, NY: Free Press. Pages 357–378 **Recommended** None	
Week 5 9/24/24	**Sector Comparisons, Structure and Auspices, and Stakeholder Analysis** ● Sectors ● Private Nonprofits and For Profits ● Public/Governmental Agencies ● Other Structures ● Fiscal Sponsorships / Incubators ● Financial Auspices ● Stakeholders ● Case Study	**Required** Vinter, R., & Kish, R. (1984). *Budgeting for not-for-profit organizations.* New York, NY: Free Press. Pages 11–28 Lee, R. D., Johnson, R. W., & Joyce, P. (2013). *Public budgeting systems* (9th ed.). Burlington, MA: Jones & Bartlett Learning. Pages 1–21, skim pp. 117–131 Mission alignment key to fiscal sponsorship arrangements, experts say. (2019). Nonprofit Business Advisor, 2019(354), 6–8. https://doi.org/10.1002/nba.30566 Nicolopoulou, K. (2017). An incubation perspective on social innovation: the London Hub – a social incubator. R & D Management, 47(3), 368–384. https://doi.org/10.1111/radm.12179 **Case Study:** Managing Cutbacks at the Washington State Department of Social and Health Services (3 parts) **Recommended** McLaughlin. (2016). *Streetsmart Financial Basics for Nonprofit Managers*. (4th ed.). John Wiley & Sons, Incorporated. Chapter 7. Explore these websites: ● https://goodhere.org/ ● https://nonprofitquarterly.org/fiscal-sponsorship-a-balanced-overview/ ● https://communitypartners.org/	Case Study Due day before class

Week 6 10/1/24	**Financial Tools, Accounting and Fiscal Management Practices** • "Accounting 101" • Revenue Management • Expense Management • Overall Fiscal Management • Case Study	**Required** McLaughlin. (2016). *Streetsmart Financial Basics for Nonprofit Managers*. (4th ed.). John Wiley & Sons, Incorporated. Chapters 3 & 4. Weikart, L. A., Chen, G. G., & Sermier, E. (2013). *Budgeting and financial management for nonprofit organizations: Using money to drive mission success.* Los Angeles, CA: Sage. Financial tools for decision making," pp. 152–175 Updated Accounting Standards: https://www.councilofnonprofits.org/thought-leadership/what-are-the-new-significant-changes-required-fasb-nonprofit-financial-statements **Case Study:** The Demise of the Jane Addams Hull House Association: Internal or External Factors to Blame? **Recommended** None	Case Study Due day before class
Week 7 10/8/24	**Cost Elements (Part 1): Theory, Components and Application** • Theory • Cost Components Hands-on Application	**Required** McLaughlin. (2016). *Streetsmart Financial Basics for Nonprofit Managers*. (4th ed.). John Wiley & Sons, Incorporated. Chapters 8 & 9. **Recommended** None	Assignment #1 Due
Week 8 10/15/24	**Cost Elements (Part 2): Measuring and Analyzing Costs** • Theory and Purposes of Cost Analysis • Units of Service • Fixed/Variable Costs, Volume, and Pricing/Rates • Breakeven Analysis Issues and Opportunities	**Required** Gall, A. (2014, July 2). A quick guide to breakeven analysis. *Harvard Business Review*. Bedsworth, W., Goggins, G. A., & Howard, D. (2008). *Non-profit overhead costs: Breaking the vicious cycle of misleading reporting, unrealistic expectations, and pressure to conform*. Boston, MA: Bridgespan Group. Pages 1–20 McLaughlin. (2016). *Streetsmart Financial Basics for Nonprofit Managers*. (4th ed.). John Wiley & Sons, Incorporated. Chapter 17. **Recommended** None	

Week 9 10/22/24	**Revenue Elements: Theory, Sources and Types** • Definition, Role and Importance • Revenue Sources and Types • Nonprofit Funding Models • Nontraditional Strategies for Revenue Development • Managing Revenue and Scaling • Social Innovation as a Tool • Case Study	**Required** Weikart, L. A., Chen, G. G., & Sermier, E. (2013). *Budgeting and financial management for nonprofit organizations: Using money to drive mission success.* Los Angeles, CA: Sage. Understanding revenues, pp. 187–203; Adapting to turbulent times: Conventional and entrepreneurial strategies, pp. 302–320 Foster, W. L., Kim, P., & Christiansen, B. (2009, spring). Ten nonprofit funding models. *Stanford Social Innovation Review, 7*, 32–39. **Case Study:** Youth Villages **Recommended** Miller, T., & Wesley, C. (2010, July). Assessing mission and resources for social change: An organizational identity perspective on social venture capitalists' decision criteria. *Entrepreneurship: Theory and Practice,* 705–733. doi:10.1111/j.1540-6520.2010.00388.x	Case Study Due day before class
Week 10 10/29/24	**Revenue Element: Fund Development, Fundraising / Grant Writing and Financial Presentations** • Introduction • Government and Foundation Grants • Individual Fund Development • Fundraising Tools Case for Support	**Required** Lu, J. (2016, Summer). The philanthropic consequence of government grants to nonprofit organizations. *Nonprofit Management and Leadership,* 26(4), 381–400. doi:10.1002/nml.21203 McLaughlin. (2016). *Streetsmart Financial Basics for Nonprofit Managers*. (4th ed.). John Wiley & Sons, Incorporated. Chapters 19 & 25. **Recommended** None	

Week 11 11/5/24	**Budget / Resource Allocation, Bargaining and Negotiation** • Budget / Resource Allocation • Negotiation and Bargaining Case Study and Role Play: Multi-mode (in-class)	**Required** Araque, J. & Weiss, E. (2019). Leadership with Impact: Preparing Health and Human Service Practitioners in the Age of Innovation and Diversity. *In Leadership with Impact*. Oxford University Press, Incorporated, Chapter 12, pg 309 – 325 Ashbaugh, S. (2003). *An elected official's guide to negotiating and costing labor contracts.* Chicago, IL: Government Finance Officers Association. Pages 21–52 **Case Study:** Multimode, Inc. (in class activity) **Recommended** None	
Week 12 11/12/24	**Managing Financial Change; Budget Reduction** • Types of Changes • Responses to Loss • Layoffs and Downsizing • Taking Charge Case Study	**Required** Datta, D. K., & Basuil, D. A. (2015, January). Does employee downsizing really work? *Human Resource Management Practices*, 197–221. McLaughlin. (2016). *Streetsmart Financial Basics for Nonprofit Managers*. (4th ed.). John Wiley & Sons, Incorporated. Chapter 15 **Case Study:** Downsizing at the Dodge Clinic (3 parts) **Recommended** None	Case Study Due day before class

Week 13 11/19/24	**Financial Reporting, Accountability and Ethics** ● Accountability, Reporting and Audits ● Standards, Assumptions, Principles and Rules ● Fund Accounting ● Fraud, Misuse and Ethics ● Case Study	**Required** Frink, D., & Klimoski, R. (2004). Advancing accountability theory and practice: Introduction to human resource management review special edition. *Human Resource Management Review, 14,* 1–17. McLaughlin. (2016). *Streetsmart Financial Basics for Nonprofit Managers*. (4th ed.). John Wiley & Sons, Incorporated. Chapters 22-24. **Case Study:** Disctech, Inc. **Recommended** Soll, J. (2014). *The reckoning: Financial accountability and the rise and fall of nations*. New York, NY: Basic Books. Pages i–xvii	Case Study Due day before class
Week 14 11/26/24	**Presentations** ● Presentations during live session as assigned by faculty	**Required** None **Recommended** None	Assignment #2, Part 1 Due Assignment #2, Part 2 (In Class Presentations)
Week 15 12/3/24	**Presentations** ● Presentations during live session as assigned by faculty	**Required** None **Recommended** None	Assignment #2, Part 2 (In Class Presentations)

Statement on University Academic and Support Systems

Students and Disability Accommodations:
USC welcomes students with disabilities into all of the University's educational programs. The Office of Student Accessibility Services (OSAS) is responsible for the determination of appropriate accommodations for students who encounter disability-related barriers. Once a student has completed the OSAS process (registration, initial appointment, and submitted documentation) and accommodations are determined to be reasonable and appropriate, a Letter of Accommodation (LOA) will be available to generate for each course. The LOA must be given to each course instructor by the student and followed up with a discussion. This should be done as early in the semester as possible as accommodations are not retroactive. More information can be found at osas.usc.edu. You may contact OSAS at (213) 740-0776 or via email at osasfrontdesk@usc.edu.

Student Financial Aid and Satisfactory Academic Progress:
To be eligible for certain kinds of financial aid, students are required to maintain Satisfactory Academic Progress (SAP) toward their degree objectives. Visit the Financial Aid Office webpage for undergraduate- and graduate-level SAP eligibility requirements and the appeals process.

Support Systems:
Counseling and Mental Health - *(213) 740-9355 – 24/7 on call*
Free and confidential mental health treatment for students, including short-term psychotherapy, group counseling, stress fitness workshops, and crisis intervention.

988 Suicide and Crisis Lifeline - *988 for both calls and text messages – 24/7 on call*
The 988 Suicide and Crisis Lifeline (formerly known as the National Suicide Prevention Lifeline) provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week, across the United States. The Lifeline consists of a national network of over 200 local crisis centers, combining custom local care and resources with national standards and best practices. The new, shorter phone number makes it easier for people to remember and access mental health crisis services (though the previous 1 (800) 273-8255 number will continue to function indefinitely) and represents a continued commitment to those in crisis.

Relationship and Sexual Violence Prevention Services (RSVP) - *(213) 740-9355(WELL) – 24/7 on call*
Free and confidential therapy services, workshops, and training for situations related to gender- and power-based harm (including sexual assault, intimate partner violence, and stalking).

Office for Equity, Equal Opportunity, and Title IX (EEO-TIX) - *(213) 740-5086*
Information about how to get help or help someone affected by harassment or discrimination, rights of protected classes, reporting options, and additional resources for students, faculty, staff, visitors, and applicants.

Reporting Incidents of Bias or Harassment - *(213) 740-2500*
Avenue to report incidents of bias, hate crimes, and microaggressions to the Office for Equity, Equal Opportunity, and Title for appropriate investigation, supportive measures, and response.

The Office of Student Accessibility Services (OSAS) - *(213) 740-0776*
OSAS ensures equal access for students with disabilities through providing academic accommodations and auxiliary aids in accordance with federal laws and university policy.

USC Campus Support and Intervention - *(213) 740-0411*
Assists students and families in resolving complex personal, financial, and academic issues adversely affecting their success as a student.

Diversity, Equity and Inclusion - *(213) 740-2101*

Information on events, programs and training, the Provost's Diversity and Inclusion Council, Diversity Liaisons for each academic school, chronology, participation, and various resources for students.

USC Emergency - UPC: (213) 740-4321, HSC: (323) 442-1000 – 24/7 on call
Emergency assistance and avenue to report a crime. Latest updates regarding safety, including ways in which instruction will be continued if an officially declared emergency makes travel to campus infeasible.

USC Department of Public Safety - UPC: (213) 740-6000, HSC: (323) 442-1200 – 24/7 on call
Non-emergency assistance or information.

Office of the Ombuds - (213) 821-9556 (UPC) / (323-442-0382 (HSC)
A safe and confidential place to share your USC-related issues with a University Ombuds who will work with you to explore options or paths to manage your concern.

Occupational Therapy Faculty Practice - (323) 442-2850 or otfp@med.usc.edu
Confidential Lifestyle Redesign services for USC students to support health promoting habits and routines that enhance quality of life and academic performance.

List of Appendices

A. Suzanne Dworak-Peck School of Social Work ADEI Statement
B. Preamble to the NASW Code of Ethics
C. Tips for Maximizing Your Learning Experience

Appendix A: Suzanne Dworak-Peck School of Social Work Anti-Racism, Diversity, Equity, and Inclusion Statement

At the USC Suzanne Dworak-Peck School of Social Work, we aspire to promote anti-racism, diversity, equity and inclusion in our courses and professional practice. We value the diverse backgrounds and perspectives that our students bring into the classroom as strengths and resources that enrich the academic and learning experience. We offer and value inclusive learning in the classroom and beyond. We integrate readings, materials and activities that are respectful of diversity in all forms, including race, ethnicity, culture, gender identity and expression, sexual orientation, age, ability and disability, socioeconomic status, religion, and political perspectives. Collectively, we aspire to co-create a brave space with students and instructors to critically examine individual and collective sources of bias, prejudice, discrimination, and systematic oppression that affect the ability of people and communities to thrive. In this way, we fulfill our professional responsibility to practice the NASW Code of Ethics, abide by the CSWE Educational Policy and Accreditation Standards, and address the American Academy of Social Work and Social Welfare, Grand Challenges for Social Work.

Appendix B: National Association of Social Workers Code of Ethics
Approved by the 1996 NASW Delegate Assembly and revised by the 2017 NASW Delegate Assembly

Preamble

The primary mission of the social work profession is to enhance human well-being and help meet the basic human needs of all people, with particular attention to the needs and empowerment of people who are vulnerable, oppressed, and living in poverty. A historic and defining feature of social work is the profession's focus on individual well-being in a social context and the well-being of society. Fundamental to social work is attention to the environmental forces that create, contribute to, and address problems in living.

Social workers promote social justice and social change with and on behalf of clients. "Clients" is used inclusively to refer to individuals, families, groups, organizations, and communities. Social workers are sensitive to cultural and ethnic diversity and strive to end discrimination, oppression, poverty, and other forms of social injustice. These activities may be in the form of direct practice, community organizing, supervision, consultation, administration, advocacy, social and political action, policy development and implementation, education, and research and evaluation. Social workers seek to enhance the capacity of people to address their own needs. Social workers also seek to promote the responsiveness of organizations, communities, and other social institutions to individuals' needs and social problems.

The mission of the social work profession is rooted in a set of core values. These core values, embraced by social workers throughout the profession's history, are the foundation of social work's unique purpose and perspective:

- · service
- · social justice
- · dignity and worth of the person
- · importance of human relationships
- · integrity
- · competence

This constellation of core values reflects what is unique to the social work profession. Core values, and the principles that flow from them, must be balanced within the context and complexity of the human experience.

Appendix C: Tips for Maximizing Your Learning Experience in this Course

- ✓ Be proactive! TOGETHER, let's do everything we can to make this an educational and enjoyable experience for you. Try to anticipate issues that could present challenges and PLEASE REACH OUT TO ME so that we can problem-solve before rather than after the fact.
- ✓ Be mindful of getting proper nutrition, exercise, rest and sleep!
- ✓ Create a professional self-care plan.
- ✓ Complete required readings, assignments and activities before coming to class.
- ✓ Keep up with the assigned readings and assignments. Don't procrastinate!!
- ✓ Come to class and participate in an active, respectful and meaningful way.
- ✓ Come to class prepared to ask any questions you might have. If you don't understand something, ask questions! Ask questions in class, during office hours, and/or through email!
- ✓ Stay offline while in class.
- ✓ Form study groups with other students in the class or in another section of the class.
- ✓ Take advantage of office hours and extra review/discussion sessions offered by your instructor. Contact me if you are concerned about or are struggling in class.
- ✓ If you believe it is necessary to receive support from a content tutor or Writing Support, please inform or involve me. I want to be able to help and support you in any way possible, but I need to know that you want/need support!! I am also happy to meet with you and your tutor.
- ✓ Keep an open mind and positive attitude!