

MOS 3260A (530)
Non-profit Financial Management
School of Behavioural and Social Science

Contact	Class	Office Hours
Ruth Tisdale rtisdale@uwo.ca	Thursdays 11:30 am to 2:30 pm BR-302	Thursdays 10:30 am to 11:30 am UH 334

COURSE DESCRIPTION

This course is designed to develop financial management and control competencies in managers operating in a non-profit context to aid in their understanding of the financial impact of decisions and in measurement and evaluation processes. Students will be expected to apply the concepts in case-based, decision-focused situations.

COURSE STRUCTURE, CONTENT, AND LEARNING OUTCOMES

Upon successful completion of this course students will be able to:

Unit	Weeks	Course Specific Learning Outcomes	Brescia Competencies
1: The Context	1-2	1. Recall the importance of the non-profit sector in Canada, identify the differences between a non-profit organization (NPO) and a registered charity, and describe the nature of NPO governance as it relates to financial management. Describe the framework for the preparation and presentation of financial statements.	Communication (L3) Critical Thinking (L3) Inquiry & Analysis (L3) Problem Solving (L3) Self-Awareness and Development (L2) Social Awareness and Engagement (L2) Valuing (L2)
2: Accounting Terminology & Practices	3-4	2. Recognize and apply non-profit specific accounting terminology and practices in recording transactions in the context of exercises.	
3: Financial Statement Analysis	5-7	3. Analyze the financial statements of NPOs in the context of case studies.	
4: Budgeting	8	4. Characterize budgeting systems for NPOs and implement budget variance analysis to assess performance and make recommendations for improvement.	
5: Sources of Funding	9-10	5. Recognize and evaluate the various funding strategies available to NPOs, including the creation of a social enterprise.	
6: Cash Flow & Projections	11-13	6. Prepare and analyze projected statements and conduct sensitivity analysis to test different scenarios in order to support decision-making in the context of case studies.	

Student competency levels on these outcomes will vary. You can expect to achieve these outcomes if you honour course policies and complete all learning activities in good faith and on time, demonstrate comprehension of the course content, and meet all other course expectations of you as a student.

WEEKLY LEARNING PLAN

A weekly learning plan for this course is posted on OWL. On average, you can expect to spend 6 hours a week on this course:

- 1.5 hours reading articles, chapters, and reports
- 1.5 hours preparing cases or exercises
- 3.0 hours for class

These times will vary by individual depending on how much effort you exert and how fast you read.

REQUIRED COURSE MATERIALS

The following textbook is **required**:

1. Case Pack, available on Ivey Cases Website (see OWL for link and details).

Other selected readings and videos will be posted to OWL.

COURSE PREREQUISITES AND ANTIREQUISITES

Prerequisite(s): Business Administration 2257 and enrolment in third or fourth year of BMOS, or the Diploma in Management Studies program

COURSE EVALUATION: LEARNING TASKS

Learning Task	Timing	Learning Outcomes	Brescia Competency	Weight
Contribution to Learning	Every Class	All	All	10%
Application Activities (Forum Postings, Activity Submissions, Quizzes, etc)	See OWL Learning Plan	1-6	All	30%
Financial Health Assessment Report	Due Oct 28, 5:00 pm	2-3	All	30%
Case Analysis Report	Due Dec 8, 5:00 pm	6	All	30%

Evaluation Policies

You must complete all evaluation components to pass the course. I will not re-weight course components unless you have received an academic accommodation. I will not adjust grades based on need. Your mark in the course will be the mark that you earn based on your comprehension of course content. Extra credit assignments are not available, and evaluations cannot be rewritten to obtain a higher mark. Once you have completed an evaluation, you are committed to the mark you earned.

Late assignments without an academic accommodation will receive a 10% penalty for each 24-hour period during which an assignment is late. After 5 days, late assignments will receive a mark of “0”. All assignments are subject to institutional academic integrity standards. All assignments are subject to submission for textual similarity review to the

commercial plagiarism detection software under license to the University for the detection of plagiarism. All assignments submitted for such checking will be included as source documents in the reference database to detect plagiarism of assignments subsequently submitted to the system. Use of the service is subject to the licensing agreement, currently between Western University and Turnitin.com (<http://www.turnitin.com>).

Learning Tasks: Evaluation Component Descriptions

Learning Tasks (LTs) are the graded assignments you complete to demonstrate that you have achieved the learning outcomes and Brescia Competencies required to successfully complete this course.

Learning Task 1: Contribution to Learning

Contribution by each and every student is a cornerstone of any effective learning experience. Active class involvement augments the learning experience, increases assimilation of material, and stimulates the level of class discussion. Students' contribution to this course is initiated through thorough class preparation. Contribution is expected to be relevant to the current discussion and includes answering direct questions, volunteering answers, advancing the discussion to a new issue, developing one side of an argument, clarifying difficult concepts, and asking questions pertinent to the topic.

Contribution to learning assesses your communication, critical thinking, complex problem solving, and inquiry and analysis skills. Contribution may also be used to determine whether you have mastered the content of the course. Contribution consists of preparation, professionalism, and persuasion.

Preparation: Contribution to Learning activities consist of assigned homework, readings, cases etc. Each class counts equally toward your contribution grade. You must come to class each day prepared to discuss the readings and assigned cases/homework.

Professionalism: Your engagement in class learning activities, reflection on activities, and interaction with other students will also be considered in the LT1 grade. Consistently behaving in unprofessional manner, including but not limited to being late, being distracted in class (including using electronic devices for purposes other than learning), distracting others in class, communicating in a rude or unprofessional way, or leaving early **may result in a penalty to your contribution grade** for that week.

Persuasion: During class, we will discuss each learning activity. Your task during class is to give feedback, build on the ideas presented, add additional evidence, challenge the ideas presented, provide contradictory evidence, or provide insight into the problem.

LT1 will be graded each class. You may miss one class without an accommodation or academic penalty. The lowest weekly grade will be dropped (including the first missed

class). Any further missed classes will result in a “0” for the class unless the student has received an academic accommodation. At the discretion of the instructor, any student who misses more than 6 classes without an accommodation will receive a “0” on LT1.

Students who receive accommodations for LT1 will have the accommodated weeks dropped from the LT calculation. This course is designed to be an in-person learning experience. As such, attendance is in person only and attendance through other means (e.g., Zoom) is not available. If you are accommodated for three or more weeks of class attendance, at the instructor’s discretion, you may be offered withdrawal without academic penalty.

Learning Task 2: Application Activities

Application Activities will be assigned each week and might include poll responses, forum postings, quiz completion, and exercise and assignment submissions. Detailed instructions for each week’s activities will be posted on OWL. Each activity on the Weekly Learning Plan (with the exception of poll responses, which will be graded as either complete or incomplete), will be graded out of a total of 10 points which will be averaged when calculating the final Application Activities grade for the course.

Learning Task 3: Financial Health Assessment Report

You will be asked to prepare a report, addressed to the Board of Directors of a NPO, to share your findings of an analysis of the financial health of the organization, as well as any recommendations to improve the financial health of the organization. Detailed assignment instructions will be posted on OWL. The report is due **Friday, October 28 @ 5:00 pm**.

Learning Task 4: Case Analysis Report

You will be asked to prepare a report, communicating analysis and recommendations, to address a situation as communicated via a case study. Detailed assignment instructions, including how to access the case itself, will be posted on OWL. The report is due **Thursday, December 8 at 5:00 pm**

COURSE POLICIES

Teaching Methodology and Expectations of Students

Students are expected to complete the preparatory work *before* they attend class where it will be discussed. Each class session may include a combination of lectures, case discussions, active learning activities (individual and team), and guest speakers.

What to do before each class:

- A weekly learning plan for this course is posted on the OWL Course Introduction page. Following this schedule is your responsibility.
- Students are expected to complete readings, view videos, complete activities and assignments **PRIOR** to class.

What is expected during each class:

- Students are expected to contribute to class by asking questions or answering questions asked by the instructor or other students. Please be prepared to participate actively in this class. The effort you make to contribute to class will be a component of your In-Class Contribution to Learning mark.

What is expected after each class:

- Please review the assigned readings and assignments for the week and follow up promptly with any outstanding questions or issues.
- Go back to “What to do before each class” to prepare for the next class.

COVID-19 Resurgence

In the event of a COVID-19 resurgence during the course that necessitates the course moving away from in-person delivery, course content may be delivered online either synchronously (i.e., at the times indicated in the timetable) or asynchronously (e.g., posted on OWL for students to view at their convenience). There may also be changes to any remaining assessments at the discretion of the course instructor. In the event of a COVID-19 resurgence, detailed information about the impact on this course will be communicated by the Office of the Provost and by the course instructor.

Attendance

This course is delivered in-person. As such, attendance is in person only and attendance through other means (e.g., Zoom) is not available. Attendance at all classes in this course is expected; however, circumstances may arise which make it impossible for you to attend class. For this reason, students will be excused from one class per term without affecting their LT1: Contribution to Learning grade. In the situation of an extended absence (see the final two pages of this outline), please discuss with your Academic Advisor.

Under University regulations, your instructor can determine at which point absenteeism has become excessive and approach the Provost, who may stop your final exam or paper from being marked, thus preventing you from passing the course. At the discretion of the instructor, any student who misses more than 25% of scheduled classes without an accommodation will receive a LT1: Contribution to Learning grade of 0 for the course.

Preferred Method of Contact

Questions of a non-personal nature should be asked during class. It is preferred that questions about course content or course structure be asked during class sessions for the benefit of your peers. If you have questions that arise between classes about the course content or an activity or assignment, please check OWL Forums to see whether your question has been answered. If you cannot find the information you need, please post your question on OWL Forums, so other students can benefit from your question.

If you would like to discuss something personal, please contact me through email. You can also visit me during my office hours. If those times do not work for you, we can meet at a mutually convenient time.

Email

Please use a professional tone when sending emails. Email is a useful tool for sharing news or setting up meetings, but for more complex questions, a face-to-face meeting is best. Please make an appointment to discuss any personal, academic, group work or controversial issues in person, especially any concerns that you might have about your grades; note that I do not discuss grades via email. I check email and OWL daily Monday through Friday between the hours of 7:00 am and 3:00 pm. I attempt to answer emails in the order received however please be aware responses will likely not be instant. I do not check OWL or email in the evenings or during the weekend, so plan accordingly.

Appointments

Students are welcome to meet with me by arranging an appointment at a mutually convenient time. Be on time for your appointment, have an objective for the discussion and let me know in advance which learning task or topic you wish to discuss, so I can be prepared.

Student Use of Technology in Class

The nature of the classroom requires that electronic devices (laptops, tablets, and/or smart phones) be used to participate in class activities. There will be times where students will be asked to close or put devices away. Students are asked to fully cooperate with in-class instructions. Failure to cooperate and using devices for non-class activities (i.e., texting, checking email, checking social medial pages, etc.) will result in an immediate “0” in Contribution to Learning for that class. Recording devices of any kind (camera, recorders, phones, etc.) may not be operated without my consent.

Assignment Authoring

All assignments to be uploaded to OWL must be authored from an original document using a Microsoft Word/Excel account registered to the student. Microsoft Word/Excel is available free to all students by visiting myoffice.uwo.ca. Documents submitted with registrations affiliated to anyone other than the student may be taken as evidence of collaboration or plagiarism. Only Microsoft Word/Excel documents will be acceptable upload submissions (i.e., do not submit pdf or Page documents). If a student is required to resubmit due to improper document formatting, late penalties will be calculated from the time the properly formatted document is submitted.

All Learning Tasks must be completed individually. Any consultation with other students or individuals will result in a grade of zero. All exams/reports submitted electronically must be prepared using a singular electronic device.

Privacy

To respect privacy laws and the privacy of individual students, all grades will be distributed on OWL only. I will discuss your grades only with you. Please do not share or compare your grades. I cannot share information about another student’s grades, so discussions comparing grades between students will not be entertained.

Academic Accommodation

If, on medical or compassionate grounds, a student is unable to complete a course component worth 10 per cent or greater of the final course grade, it is the responsibility

of the student to consult with an Academic Advisor and follow the procedures documented in the “Policy regarding makeup exams and extensions of deadlines” on the final pages of this outline. You should contact me as soon as possible (within two business days of the missed deadline) to discuss your accommodation. Failure to do so will void your accommodation.

DROPPING A COURSE

To drop a course without academic penalty, you must drop the course by the following dates:

Fall Term Half Credit Course November 12, 2022

For further details, check the online academic calendar in the registrar’s website. To book an appointment with one of Brescia’s Academic Advisors use one of the methods below:

web: https://brescia.uwo.ca/the_hive.php
phone: 519-858-5151
email: brescia@uwo.ca

If you are registered at another campus, please make an appointment to see your academic advisor at your home campus.

2022-23 BRESCIA UNIVERSITY COLLEGE ACADEMIC POLICIES AND REGULATIONS

1. POLICY REGARDING ACADEMIC ACCOMMODATION

The complete policy regarding Accommodation for Illness - Undergraduate Students can be found at

https://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page_135

Students who have long-term or chronic medical conditions which may impede their ability to complete academic responsibilities should seek Academic Accommodation through Student Accessibility Services

(https://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page_10).

Personal commitments (e.g., vacation flight bookings, work schedule) which conflict with a scheduled test, exam or course requirement are **not** grounds for academic accommodation.

Students who experience an illness or extenuating circumstance sufficiently severe to temporarily render them unable to meet academic requirements may submit a request for academic consideration through the following routes:

1. For medical absences, submitting a **Student Medical Certificate (SMC)** signed by a licensed medical or mental health practitioner;
2. For non-medical absences, submitting **appropriate documentation** (e.g., obituary, police report, accident report, court order, etc.) to their Academic Advisor. Students are encouraged to contact their Academic Advisor to clarify what documentation is acceptable.

Request for Academic Consideration for a Medical Absence

When a student requests academic accommodation (e.g., extension of a deadline, a makeup exam) for work representing 10% or more of the student's overall grade in the course, it is the responsibility of the student to provide acceptable documentation to support a medical or compassionate claim. All such requests for academic accommodation **must** be made through an Academic Advisor and include supporting documentation.

Academic accommodation for illness will be granted only if the documentation indicates that the onset, duration and severity of the illness are such that the student could not reasonably be expected to complete their academic responsibilities. Minor ailments typically treated by over-the-counter medications will not normally be accommodated.

The following conditions apply for students seeking academic accommodation on medical grounds:

1. Students must submit their Student Medical Certificate (SMC) along with a request for relief specifying the nature of the accommodation being requested no later than two business days after the date specified for resuming responsibilities. An SMC can be downloaded from https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf;
2. In cases where there might be an extended absence or serious issue, students should submit their documentation promptly and consult their Academic Advisor for advice during their recovery period;
3. Whenever possible, students who require academic accommodation should provide notification and documentation in advance of due dates, scheduled tests or examinations, and other academic requirements;
4. Students **must** communicate with their instructors **no later than 24 hours** after the end of the period covered by the SMC to clarify how they will fulfil the academic expectations they may have missed during the absence;

5. Appropriate academic accommodation will be determined by the Dean's Office/Academic Advisor in consultation with the course instructor(s). Academic accommodation may include extension of deadlines, waiver of attendance requirements, arranging Special Exams (make-ups), re-weighting course requirements, or granting late withdrawal without academic penalty.

2. ACADEMIC CONCERNS

If you feel that you have a medical or personal challenge that is interfering with your work, contact your instructor and Academic Advisor as soon as possible. Problems may then be documented and possible arrangements to assist you can be discussed at the time of occurrence rather than on a retroactive basis. Retroactive requests for academic accommodation on medical or compassionate grounds are not normally considered.

If you think that you are too far behind to catch up or that your work load is not manageable, you should consult your Academic Advisor (https://brescia.uwo.ca/enrolment_services/academic_advising/book_an_appointment.php). If you consider reducing your workload by dropping one or more courses, this must be done by the appropriate deadlines; please contact your Academic Advisor or see the list of sessional dates in the Academic Calendar (<https://www.westerncalendar.uwo.ca/SessionalDates.cfm?SelectedCalendar=Live&ArchiveID=>).

You should consult with the course instructor and the Academic Advisor who can help you consider alternatives to dropping one or more courses. *Note that dropping a course may affect OSAP eligibility and/or Entrance Scholarship eligibility.*

3. ABSENCES

Short Absences: If you miss a class due to a minor illness or other problems, check your course outline for information regarding attendance requirements and make sure you are not missing a test or assignment. Cover any readings and arrange to borrow notes from a classmate. Contact the course instructor if you have any questions.

Please note that for asynchronous online courses, attendance or participation requirements maybe different than for synchronous or in-person courses.

Extended Absences: If you have an extended absence, you should contact the course instructor and an Academic Advisor. Your course instructor and Academic Advisor can discuss ways for you to catch up on missed work, and arrange academic accommodations if appropriate and warranted.

It is important to note that the Academic Dean may refuse permission to write the final examination in a course if the student has failed to maintain satisfactory academic standing throughout the year or for too frequent absence from the class or laboratory (https://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=5&SelectedCalendar=Live&ArchiveID=#Page_64).

4. SCHOLASTIC OFFENCES

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence at: https://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page_20.

Students are responsible for understanding the nature of and avoiding the occurrence of plagiarism and other academic offences. Note that such offences include plagiarism, cheating

on an examination, submitting false or fraudulent assignments or credentials, impersonating a candidate, or submitting for credit in any course without the knowledge and approval of the instructor to whom it is submitted, any academic work for which credit has previously been obtained or is being sought in another course in the University or elsewhere. Students are advised to consult the section on Scholastic Discipline for Undergraduate Students in the Academic Calendar.

If you are in doubt about whether what you are doing is inappropriate or not, consult your instructor, the Academic Dean's Office, or the Registrar. A claim that "you didn't know it was wrong" is not accepted as an excuse.

The penalties for a student guilty of a scholastic offence (including plagiarism) include refusal of a passing grade in the assignment, refusal of a passing grade in the course, suspension from the University, and expulsion from the University.

Plagiarism:

Students must write their essays and assignments in their own words. Whenever students take an idea or a passage from another author, they must acknowledge their debt both by using quotation marks where appropriate and by proper referencing such as footnotes or citations. Plagiarism is a major academic offence.

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system. Use of the service is subject to the licensing agreement, currently between The University of Western Ontario and Turnitin.com.

Computer-marked Tests/exams:

Computer-marked multiple-choice tests and/or exams may be subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating. Software currently in use to score computer-marked multiple-choice tests and exams performs a similarity review as part of standard exam analysis.

5. PROCEDURES FOR APPEALING ACADEMIC EVALUATIONS

All appeals of a grade must be directed first to the course instructor. If the student is not satisfied with the decision of the course instructor, a written appeal is to be sent to the School Chair. If the response of the Chair is considered unsatisfactory to the student, they may then submit a written appeal to the Office of the Dean. If the student is not satisfied with the decision of the Dean, they may appeal to the Senate Review Board Academic (SRBA), if there are sufficient grounds for the appeal and if the matter falls within the jurisdiction of the SRBA. For information on academic appeals consult your Academic Advisor or see the Student Academic Appeals – Undergraduate in the Academic Calendar https://www.westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page_14.

Note that final course marks are not official until the Academic Dean has reviewed and signed the final grade report for the course. If course marks deviate from acceptable and appropriate standards, the Academic Dean may require grades to be adjusted to align them with accepted grading practices.

6. PREREQUISITES

Unless you have either the prerequisites for a course or written Special Permission from the Dean to enroll in it, you will be removed from the course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisite(s).

7. SUPPORT

Support Services

The Brescia University College Registrar's website, with a link to Academic Advisors, is at <http://brescia.uwo.ca/academics/registrar-services/>. Students can access supports through Brescia's Student Life Centre (<http://brescia.uwo.ca/life/student-life/>) and Learning Development & Success at Western (<https://www.uwo.ca/sdc/learning/>).

Mental Health and Wellness

Students may experience a range of issues that can cause barriers to your learning, such as increased anxiety, feeling overwhelmed, feeling down or lost, difficulty concentrating and/or lack of motivation. Services are available to assist you with addressing these and other concerns you may be experiencing. You can obtain information about how to obtain help for yourself or others through **Health & Wellness at Brescia**, https://brescia.uwo.ca/student_life/health_and_wellness/index.php and **Health and Wellness at Western**, http://uwo.ca/health/mental_wellbeing/index.html.

Sexual Violence

All members of the Brescia University College community have a right to work and study in an environment that is free from any form of sexual violence. Brescia University College recognizes that the prevention of, and response to, Sexual Violence is of particular importance in the university environment. Sexual Violence is strictly prohibited and unacceptable and will not be tolerated. Brescia is committed to preventing Sexual Violence and creating a safe space for anyone in the Brescia community who has experienced Sexual Violence.

If you or someone you know has experienced any form of Sexual Violence, you may access resources at https://brescia.uwo.ca/safe_campus/sexual_violence/index.php.

Portions of this document were taken from the Academic Calendar, the Handbook of Academic and Scholarship Policy, and the Academic Handbook of Senate Regulations. This document is a summary of relevant regulations and does not supersede the academic policies and regulations of the Senate of the University of Western Ontario.
