

# BUS A186: NOT FOR PROFIT MANAGEMENT

Item	Value
Curriculum Committee Approval Date	02/28/2018
Top Code	050600 - Business Management
Units	3 Total Units
Hours	54 Total Hours (Lecture Hours 54)
Total Outside of Class Hours	0
Course Credit Status	Credit: Degree Applicable (D)
Material Fee	No
Basic Skills	Not Basic Skills (N)
Repeatable	No
Grading Policy	Standard Letter (S), • Pass/No Pass (B)

## Course Description

A course utilizing the many dimensions of business in conjunction with regulatory issues required for the challenges and opportunities of Not-for-Profit entities with a focus on communication and critical thinking skill development for leaders. Explores areas of strategic planning, financial management, capacity building, program evaluation, data management and analysis, legal and ethical issues of compliance, fundraising, governance practices, and volunteer and board development in their relation to the accountability, transparency, and persuasiveness of a Not-for-Profit entity. Topics will also include community outreach, endowments and grants, reporting obligations and other legal considerations. Transfer Credit: CSU.

## Course Level Student Learning Outcome(s)

1. Identify, define, and analyze the characteristics of successful management of a Not-for-Profit organization.
2. Define and demonstrate understanding of the organizational structure and legal and regulatory compliance requirements of Not-for-Profit organizations.

## Course Objectives

- 1. Understand Not-for-Profit careers, management, sector, and organizations.
- 2. Demonstrate how financial, regulatory, and program reporting provides information to internal and external users regarding essential tasks, decisions, and transparency.
- 3. Describe federal and other grant-making organizations applications, processes, and reporting requirements.
- 4. Apply basic principles of marketing for a not-for-profit in relation to mission, service programs, volunteer recruitment, and fundraising.
- 5. Define the roles, responsibilities and skills required of managers, board of directors and advisory boards of Not-for-Profit organizations.
- 6. Understand the differences, combination and separation of for-profit and not-for-profit entities.
- 7. Evaluate appropriate methods for planning, organizing, influencing, and controlling for organizational and mission effectiveness.
- 8. Understand the requirements of and preparation for financial and regulatory audits.

## Lecture Content

Introduction to Not for Profit Organizations Organization/Legal Structure of Not-for-Profit Types of Not-for-Profit entities and exemptions Differentiating the Not-for-Profit sector Commercialization and Tax exemption Type of Managers Implications for Not-for-Profit Managers Governing and Leading Not-for-Profit Organizations Types of Governing Boards Responsibilities of Board Members Not-for-Profit Board Effectiveness Recruiting and strengthening Board Members Challenges of Not-for-Profit Governance Executive Leadership Management and Leadership For Profit and Not-for-Profit differences Program and Mission vs. Business and Fundraising Executive and Board Compensation Accountability and Performance Measurement Defining and ensuring accountability Measuring performance of mission service Strategic Planning and Management Strategic Planning Operational Planning Organization Capacity development and life cycle Managing Staff and Volunteers Human resources management Applying theories to Not-for-Profit work force Recruiting and Managing Volunteers Marketing and Communications Defining and Understanding Marketing Marketing and the Mission Building a Brand Online and social media Evaluating Marketing and Communication Financial Management Not-for-Profit Financial Statements Using Financial ratios Endowment Funds, Grants, Contributions, Exchange Transactions Budget development and management Cash flow, Investment, and Risk Management Financial Policies and Controls i > Fundraising Fundraising processes Motivations for Giving Unrelated Business Income Campaigns and Managing Fundraising programs Ethics and professional Standards Earned Income Earned income Strategies, Issues and Decisions Partnerships with For Profit Businesses Not-for-Profit Business Ventures Unrelated business Income Government, and other Grants and Contracts Grants, Contracts, and Fees Government Support Opportunities and Challenges Application, Managing, and Reporting Social Entrepreneurship and Social Innovations Theories of Social Entrepreneurship Building High Impact Not for Profits Sustaining Innovation National, International and Global Organizations Definitions and Scope of International Organizations National and International Fundraising and Philanthropy International Governance and Management Administrative and Regulatory Agencies Internal Revenue Service State tax regulations Attorney General regulations Sales, Payroll, Property, City, Use, and other taxes Financial and regulatory audits i

## Method(s) of Instruction

- Lecture (02)
- DE Live Online Lecture (02S)
- DE Online Lecture (02X)

## Instructional Techniques

Lecture including handouts, PowerPoints slides, text readings, problems application, videos, and discussion important concepts. Written assignments in and out of class including problem solving and analysis Individual and group problem solving activities Current event readings and presentations Guest Speakers Case Studies

## Reading Assignments

Students will spend approximately 2 hours per week on reading: Materials from text and instructor provided resources Materials from Federal, State, and other regulatory agencies Case Studies Publications and articles

## Writing Assignments

Student will spend approximately 2 hours per week on assignments including: Written exercises and essays that requires them to synthesize

and apply new information and skills developed during the course.  
Written reports and projects.

### **Out-of-class Assignments**

Student will spend approximately 2 hours per week on assignments including: Individual and Group written reports Short reports on current articles from various sources Case Problems Presentations on materials covered and research

### **Demonstration of Critical Thinking**

Quizzes and Exams on course content testing recall, comprehension, analysis and problem-solving skills Completing assignments manually, written assignments, group activities, and presentations to the class. Completion of case study activities.

### **Required Writing, Problem Solving, Skills Demonstration**

Case problems in management theories, practices, and situations. Completion of student projects. Essay discussion questions prompting students to engage with the material and reinforcing important content.

### **Eligible Disciplines**

Business: Masters degree in business, business management, business administration, accountancy, finance, marketing, or business education OR bachelors degree in any of the above AND masters degree in economics, personnel management, public administration, or Juris Doctorate (J.D.) or Legum Baccalaureus (LL.B.) degree OR bachelors degree in economics with a business emphasis AND masters degree in personnel management, public administration, or J.D. or LL.B. degree OR the equivalent. Masters degree required.

### **Textbooks Resources**

1. Required Michael J. Worth. Nonprofit Management Principles and Practice, 4th, or later ed. Sage Publishing, 2017 2. Required Bruce R. Hopkins. Starting and Managing a Nonprofit Organization: A Legal Guide, 7th or later ed. Wiley, 2017

### **Other Resources**

1. Internal Revenue Service publications, forms, videos, and exempt organization newsletters. 2. California Attorney Generals Guide for Charities and website 3. Franchise Tax Board publications and websites 4. [www.nonprofitquarterly.org](http://www.nonprofitquarterly.org)