SEATTLE UNIVERSITY Arts Leadership *Spring Quarter 2013 Management Analysis & Control ARTL 536-01

There will be 11 classes including the final presentation. We'll meet on Tuesdays in Garrand, room 114, Saturdays in Pigott room 305 for joint sessions with Leading Staff, and on one Thursday we'll meet in Admin room 321 for final presentations.

# of classes	Day	Dates	Times
8	Tuesday		6:00 PM to 8:30 PM
1	Saturday		9:00 AM to 1:00
1	Saturday		9:00 AM to 1:00
1	Thursday		5:30PM to 9:00 PM

COURSE OVERVIEW

The purpose of this course is to provide an understanding of the use of financial information to support the objectives of the NFP organization. Students will use a variety of specific tools to develop basic financial literacy. At the completion of the course, students should be able to formulate relevant management control and financial questions for their organizations and then implement strategies to obtain appropriate outcomes or answers. The scope of this course is not to train managers to function as bookkeepers or accountants, but to understand the use of financial tools to guide an organization toward strategic goals.

Class sessions will be discussion oriented and students should be prepared to <u>actively</u> <u>and fully participate in each class</u>. Class preparation and participation in discussions is a key component of the learning process, reflected by 10% of your grade and is considered in borderline grade situations.

If you have, or think you may have, a disability (including an 'invisible disability' such as a learning disability, a chronic health problem, or a mental health condition) that interferes with your performance as a student in this class, you are encouraged to arrange support services and/or accommodations through Disabilities Services staff in the Learning Center, Loyola 100, (206) 296-5740. Disability-based adjustments to course expectations can be arranged only through his process.

Most of your assignments must be submitted in Excel. Excel is one program that you will use over and over as you set up budgets and evaluate financial strategies. If you are new to this program, I very highly recommend. Mike Gervin's excelisfun channel on YouTube. He had created more than 1900 videos to help with Excel. His Excel Basics series is made up of 24 short (10 minutes or less) videos that will give you a great start with Excel. You can search for Excel Basics on the YouTube site or navigate to the first video with this URL http://www.youtube.com/watch?v=XmSp2-Fa4rg

REQUIRED TEXT (available from SU bookstore)

Steven Finkler, Financial Management for Public, Health and Not for Profit Organizations 3rd Ed (Prentice Hall; ISBN 0-13-607073-6)

EVALUATION AND GRADING

Credit for the course will be awarded only if a minimum of 80% of class sessions are attended, therefore, 9 out of the 11 scheduled class sessions must be attended.

Chapter problems	40%
Midterm exam	10%
Final exam	10%
Final Presentation	30%
Class attendance, preparation, and participation	10%

For more details on grades see page 5 of this syllabus.

CALENDAR

Class # 1	Tuesday, April	2
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Assigned Reading:

Chapter 1, Introduction: Setting the Stage (omit: What is Public Finance through the Health Care Services Industry pp 3-12 and Case Study pp 20-21)

Class # 2 Tuesday, April 9

Assigned Reading:

Chapter 9, Taking Stock of Where You Are: the Balance Sheet

❖ Problem due: 9-24 Worksheet

Problem due: 9-25 Balance Sheet

Class # 3 Tuesday, April 16

Assigned Reading:

Chapter 10, Reporting the Results of Operations: The Activity and Cash Flow Statements

Problem due: 10-15 Worksheet

Problem due: 10-16 Operating Statement, Balance Sheet, and Cash Flow Statement

Class # 4 Saturday, April 27 Combined with Leading Staff Class

Assigned Reading:

Chapter 4, Understanding Costs (omit Activity Based Costing and Theory of Constraints pp 150-156)

Problem due: 4-37 Breakeven Price

Forecasting Exercise

Class # 5 Tuesday, April 30 Combined with ARTL 536-02

Assigned Reading:

Chapter 2 Planning for Success: Budgeting and Chapter 3, Additional Budgeting Concepts (skim the forecasting section pp 93-96,we will be looking at a more practical hands on approach).

Problem due: 2-17 Cash vs. Accrual
 Problem due: 2-28 Cash Budget
 Problem due: 3-24 Pricing Services

Guest Speaker: Lee Murray, Lee Murray Consulting

Class # 6 Tuesday, May 7

Assigned Reading:

Chapter 8, Accountability and Control

Problem due: 8-29 Variance Analysis

Class # 7 Saturday, May 11 Combined with Leading Staff Class

Seeing Systems simulation - OWL

Class # 8 Tuesday, May 14 Combined with ARTL 536-02

Resources Needed -- (these files on ANGEL)

Instructions and Form 990 EZ Instructions and Schedule A Save the Starfish 990

Guest Speaker: Mark Hugh, State and Local Tax Guru

Class # 9 Tuesday, May 28 Combined with ARTL 536-02

Assigned Reading:

Chapter 7, Managing short-Term Resources and Obligations
Guest Speaker: Ryan Dean, Director of Finance, Seattle
Aquarium Society

Class # 10 Tuesday, June 4

Assigned Reading:

Chapter 14 Financial Statement Analysis

❖ Problem due: 14-10 Ratios

Class #11 Thursday, June 13 Combined with Leading Staff Class

Wrapping Up

Final Presentations

Grade Matrix

Chapter Problems		
9-24	4.0%	
9-25	4.0%	
10-15	4.0%	
10-16	8.0%	
2-17	2.4%	
2-28	4.0%	
3-24	3.2%	
8-29	3.2%	
4-37	3.2%	
14-10	4.0%	
		40.0%
Checking Progress		
Mid term exam	10.0%	
Final exam	10.0%	
		20.0%
Green Eyeshade Theater Budget		
Final Presentation		
Individual Presentation Participation	10.0%	
Incorporation of Class Learning	5.0%	
Good Looking Presentation	5.0%	
Peer Grade	5.0%	
Acting as Doord Mambar		
Acting as Board Member	5.0%	
		30.0%
Attendance - Participation		
Attend all classes	4.0%	
Ask good questions, participate in exercises	6.0%	
		10.0%
Total Points		100.0%

Final Grade		
95%	Α	
87%	B+	
84%	В	
80%	B-	
77%	C+	
74%	С	
	no	
<74%	credit	