

# COURSE READINGS

## Nonprofit Financial Management (RPAD 640)

*Spring 2020*

**NOTE:** This is subject to change if I find additional awesome materials.

**“Bowman” listed below refers to:**

Bowman, Woods. 2011. *Finance Fundamentals for Nonprofits, with Website: Building Capacity and Sustainability*. Wiley: Hoboken. ISBN 978-1118004517

**“Coe” listed below refers to:**

Coe, Charles K. 2011. *Nonprofit Financial Management: A Practical Guide*. Wiley: Hoboken. ISBN 978-1118011324

### ***Preview***

#### ***Week 1: Introduction and Accounting***

Coe Chapters 1 and 2

Zimmerman, Steve, and Beall, Jeanne. 2014. *The Sustainability Mindset: Using the Matrix Map to Make Strategic Decisions*. Chapter 2. San Francisco: Jossey-Bass. <Blackboard>

#### ***Week 2: Donations and Philanthropy***

Bekkers, R., & Wiepking, P. 2011. “A Literature Review of Empirical Studies of Philanthropy: Eight Mechanisms That Drive Charitable Giving.” *Nonprofit and Voluntary Sector Quarterly*, 40(5), 924-973. <Blackboard>

Havens, J. J., O’Herlihy, M. A., & Schervish, P. G. 2006. “Charitable giving: How much, by whom, to what, and how.” *The Nonprofit Sector: A Research Handbook*, Chapter 2. pp. 542-567. New Haven, CT: Yale UP. <Blackboard>

Young, Dennis. 2017. *Financing Nonprofits and Other Social Enterprises: A Benefits Approach*. Chapter 6. Cheltenham: Edward Elgar Publishing. <Blackboard>

**Week 3:      *Earned Revenues and Social Enterprise***

Bowman Chapter 5

Dees, J. G. 1998. "Enterprising nonprofits." *Harvard Business Review*, 76, 54-69. <Blackboard>

Young, Dennis. 2017. *Financing Nonprofits and Other Social Enterprises: A Benefits Approach*. Chapter 5. Cheltenham: Edward Elgar Publishing. <Blackboard>

**Week 4:      *Government Funds and Contracting***

Coe Chapter 9

Malatesta, D., & Smith, C. R. 2014. "Lessons from resource dependence theory for contemporary public and nonprofit management." *Public Administration Review*, 74(1), 14-25. <Blackboard>

Young, Dennis. 2017. *Financing Nonprofits and Other Social Enterprises: A Benefits Approach*. Chapter 7. Cheltenham: Edward Elgar Publishing. <Blackboard>

**Week 5      *Revenue Portfolio Management***

Bowman Chapter 10

Dropkin, M., Halpin, J., and La Touche, B. 2007. *The Budget-Building Book for Nonprofits: A Step-by-Step Guide for Managers and Boards, 2nd Edition*. Chapters 5 and 15A. San Francisco: Jossey-Bass. <Blackboard>

**Week 6:      *Asset and Inventory Management***

Bowman Chapter 3

Coe Chapter 11

Bowman, W., Calabrese, T., and Searing, E. 2018. "Asset Composition." *Handbook of Research in Nonprofit Economics and Management, Second Edition*, Chapter 5. pp. 97-117. Cheltenham: Edward Elgar. <Blackboard>

**Week 7: Cash Flows**

Coe Chapter 7

Selections from Dropkin and Hayden. 2001. *The Cash Flow Management Book for Nonprofits: A Step-by-Step Guide for Managers and Boards*. San Francisco: Jossey-Bass. <Blackboard>

**Week 8: Borrowing and Banking**

Coe Chapters 12 and 13

Dropkin, M., Halpin, J., and La Touche, B. 2007. *The Budget-Building Book for Nonprofits: A Step-by-Step Guide for Managers and Boards, 2nd Edition*. Chapter 19. San Francisco: Jossey-Bass. <Blackboard>

**Week 9: Cost Management**

Coe Chapter 8

Dropkin, M., Halpin, J., and La Touche, B. 2007. *The Budget-Building Book for Nonprofits: A Step-by-Step Guide for Managers and Boards, 2nd Edition*. Chapters 15B and 16. San Francisco: Jossey-Bass. <Blackboard>

Lecy, Jesse D., and Searing, Elizabeth A.M. 2015. "Anatomy of the Nonprofit Starvation Cycle: An Analysis of Falling Overhead Ratios in the Nonprofit Sector." *Nonprofit and Voluntary Sector Quarterly*. doi: 10.1177/0899764014527175. <Blackboard>

Zimmerman, Steve, and Beall, Jeanne. 2014. *The Sustainability Mindset: Using the Matrix Map to Make Strategic Decisions*. Chapter 6. San Francisco: Jossey-Bass. <Blackboard>

**Week 10: Budgeting**

Coe Chapter 6

Dropkin, M., Halpin, J., and La Touche, B. 2007. *The Budget-Building Book for Nonprofits: A Step-by-Step Guide for Managers and Boards, 2nd Edition*. Chapters 2, 4, 7, 8, and 13. San Francisco: Jossey-Bass. <Blackboard>

**Week 11: Financial Statements and the Form 990**

Bowman Chapters 2 and 4

Selections from financial statements and Form 990s on Blackboard

**Week 12: Internal Controls, Auditing, and Risk**

Coe Chapters 3, 4, and 14

Bowman, Woods. 2012. "Nonprofit Accountability and Ethics: Rotting from the Head Down." *Nonprofit Quarterly*, Oct. 26<sup>th</sup>. <Blackboard>

**Week 13: Financial Ratio Analysis**

Chabotar, K.J. 1989. "Financial ratio analysis comes to nonprofits." *The Journal of Higher Education*, 60(2), pp.188-208. <Blackboard>

Coe Chapter 5

Searing, E. 2018. "The Recovery of Financially Distressed Nonprofits." *Nonprofit Management and Leadership*, 28(3), 313-328. <Blackboard>

Tuckman, H. P., & Chang, C. F. 1991. "A methodology for measuring the financial vulnerability of charitable nonprofit organizations." *Nonprofit and Voluntary Sector Quarterly*, 20(4), 445-460. <Blackboard>

**Week 14: Strategic Financial Planning**

Bowman Chapter 6 + one of Chapters 7, 8, or 9

La Piana, D., Gowdy, H., Olmstead-Rose, L., and Copen, B. 2012. *The Nonprofit Business Plan: A Leader's Guide to Creating a Successful Business Model*. Chapter 3. St. Paul, MN: Fieldstone Alliance.

Zimmerman, Steve, and Beall, Jeanne. 2014. *The Sustainability Mindset: Using the Matrix Map to Make Strategic Decisions*. Chapter 9. San Francisco: Jossey-Bass. <Blackboard>