Faculty: Dr. Carl R. Flowers, CRC, LCPC
Professor and Director
Rehabilitation Institute
319A Rehn Hall
(618) 536-7704
Email: cflowers@siu.edu

Teaching Assistant
Garcia Farquharson M.S. CRC
Office Hours: TBA
Email: Garciaf@siu.edu

RCA Support Staff
Ian Ruark (453-8268)
Email: Iruark@siu.edu

Catalog Description: Application of fund and functional accounting in rehabilitation to include fiscal reporting and record keeping, fiscal planning and management in rehabilitation.

Course Description/Objectives: Financial and fiscal management are among the basic functions of all public and nonprofit organizations. As such, the set of skills and competencies required to budget and manage financial resources effectively are among the most important of your graduate program in Rehabilitation Administration and Services.

Prerequisites: REHB 570 and 573 (or consent of the Instructor)

Class meets: Online (Online.siu.edu), via Desire2Learn (D2L).

This course parallels the traditional classroom-style, didactic course. The course begins and ends with the current semester schedule, textbooks are required, there is interaction between the students and the instructor, and comparable levels of academic diligence are applied. The lone difference is that this course is completed entirely online, using D2L.

Understanding how public and nonprofit organizations manage financial resources is vitally important to understanding their health and assists in making decisions on where priorities are placed. While not designed to prepare students who desire a double major in accounting, this class is intended to develop and strengthen skills and abilities of aspiring supervisors/administrators in an important area of rehabilitation administration; that is financial accountability. Upon course completion, students should be able to

- Interpret an agency’s financial health;
- Understand how the Balanced Scorecard fits in the agency fiscal health scenario;
- Create financial forecasts with different scenarios;
- Understand basic accounting terminology;
- Understand cost-benefit analysis;
- Understand the process for creation and budgeting for a new program; and
- Understand the components of the grant writing process
Course Requirements

A significant component of the learning process in this class will involve applying course principles and strategies to projects and exercises. Accordingly, two quizzes, an interview project, three exercises and on accounting concepts, components and terminology and will be used to assess student learning:

a) Quizzes/Inquiries

Two on-line quizzes will assess student understanding of the course concepts, components and terminology. For the most part, the quizzes will be matching, short answer and/or brief analysis of a report provided by faculty (2@30 points).

b) Interview Report

Schedule and conduct an interview with an administrator, manager or board member of a non-profit or governmental organization. This interview is designed to increase your understanding of the challenges faced by non-profits / public agencies in addressing community needs (and services) with limited, and often, dwindling resources. It also seeks to aid student understanding of other financial challenges facing non-profit managers.

In selecting an organization/individual to contact/interview, considerations should include identification of someone who is familiar with agency/organization policies. Prepare a 4-6 page summary of your interview and submit online, via the D2L Dropbox. Students are advised to check with faculty prior to confirming interviewee selection. For example, it is preferable that someone outside your current work setting be interviewed!

A series of questions will be provided as a starting point for your interview. Students are expected to probe with at least 2 to 4 additional questions, of their own, in addition to the list provided by faculty (25 Pts.)

c) Responsibility Center Reports

1. Miami-Cuban American Service Center (Exercise 2.1 of the Martin text). In working through this exercise, all questions must be answered and provide your recommendations/rationale on a program structure (Due February 6; 10 Pts.)

2. Carbondale Area Unified Recreation and Human Service District. In working through this exercise, all questions must be answered and provide your recommendations/rationale on a program structure. See D2L Content Listing for CAUR&HSD report (Due February 20, 10 Pts).

d) Financial Statement Analysis

A financial statement from a non-profit agency will be provided. Using the information from the statement, and based on the guides and information from class and the Martin (Chapter 5) / McLaughlin (Chapter 6) text, compute the several ratios customarily used to assess the financial stability of the agency. A brief (1 page report) showing the calculated ratios, and what can be said about the agency, based on the calculations, will be required (Due March 20; 25 Pts.)
e) **Forecasting Project**

Students will be responsible for using the Simple Moving Average (SMA), Weighted Moving Average (WMA) and Exponential Smoothing (ES) forecasting techniques to assist in the budget and planning process of a human service agency. Data will be provided for this exercise *(Due April 3; 30 Pts.)*

f) **Article Research / Discussion Board**

Students are required to research and submit an article, via the D2L Dropbox, and leading a discussion of the article on the discussion board. For example, topical areas for the article may include profit vs. non-profit management, marketing, balance scorecard, responsibility centers and program structure, audits, grant writing, financial statements/balance sheets, fund development and risk management. Assignments will be made during the first weeks of class *(20 points)*.

Your response to D2L discussion board is also required on a weekly basis. Additionally, over the course of the semester, other readings will be added/opened up on the website. Students will be expected to read/review the readings and answer the questions provided. *(15 points)*

**Texts**

**REQUIRED**


**Selected chapters on D2L from**


**Grades/Evaluations**

A total of 235 points are available in this class. Grades will be based on the following:

<table>
<thead>
<tr>
<th>Evaluation</th>
<th>Grading</th>
<th>Total Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Statements Assessment</td>
<td>25 Points</td>
<td>235 - 213</td>
</tr>
<tr>
<td>Forecasting Exercises</td>
<td>30 Points</td>
<td>212 - 190</td>
</tr>
<tr>
<td>Interview Report</td>
<td>25 Points</td>
<td>189 - 166</td>
</tr>
<tr>
<td>Responsibility Center Reports</td>
<td>20 points</td>
<td>See you next time class is offered</td>
</tr>
<tr>
<td>Quizzes 2@30 Points</td>
<td>60 Points</td>
<td></td>
</tr>
<tr>
<td>Chat room Participation / Performance</td>
<td>40 Points</td>
<td></td>
</tr>
<tr>
<td>Article Submissions /Discussion Board</td>
<td>35 Points</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>235 Points</strong></td>
<td></td>
</tr>
</tbody>
</table>
IMPORTANT DATES *
Semester Class Begins 01/20/2015
Last day to add a class (without instructor permission) 01/25/2015
Last day to withdraw completely and receive a 100% refund 02/01/2015
Last day to drop a course using SalukiNet 04/05/2015
Last day to file diploma application (for name to appear in Commencement program): 03/13/2015
Final exams: 5/11–5/15/2015

SPRING SEMESTER HOLIDAYS
Martin Luther King, Jr. Birthday 01/19/2015  Spring Vacation 03/07—03/15/2015

INCOMPLETE POLICY
An INC is assigned when, for reasons beyond their control, students engaged in passing work are unable to complete all class assignments. An INC must be changed to a completed grade within a time period designated by the instructor but not to exceed one year from the close of the term in which the course was taken, or graduation whichever occurs first. Should the student fail to complete the course within the time period designated, not to exceed one year, or graduation, whichever occurs first, the incomplete will be converted to a grade of F and the grade will be computed in the student’s grade point average. It is the responsibility of the instructor who gave the INC to make the final determination of the grade that

GRADUATE POLICIES
To view the applicable policies for graduate students, please visit http://gradschool.siu.edu/about-us/grad-catalog/index.html

INCLUSIVE EXCELLENCE
SIU contains people from all walks of life, from many different cultures and sub-cultures, and representing all strata of society, nationalities, ethnicities, lifestyles, and affiliations. Learning from and working with people who differ is an important part of education as well an essential preparation for any career. For more information please visit: http://www.inclusiveexcellence.siu.edu/

DISABILITY POLICY
Disability Support Services provides the required academic and programmatic support services to students with permanent and temporary disabilities. DSS provides centralized coordination and referral services. It is the policy of the Rehabilitation Counseling and Administration program to facilitate reasonable accommodations for any otherwise qualified students with disability, which will assist them in completing their degree programs. Students requiring such accommodations should notify their faculty and faculty advisors, and work through the SIUC Disability Support Services (DSS), whose offices are centralized at B150 Woody Hall. All students are expected to complete stated course objectives. To utilize DSS services, students must come to the DSS to open cases. The process involves interviews, reviews of student-supplied documentation, and completion of Disability Accommodation Agreements. http://disabilityservices.siu.edu/

SAFETY AWARENESS FACTS AND EDUCATION
Title IX makes it clear that violence and harassment based on sex and gender is a Civil Rights offense subject to the same kinds of accountability and the same kinds of support applied to offenses against other protected categories such as race, national origin, etc. If you or someone you know has been harassed or assaulted, you can find the appropriate resources here: http://safe.siu.edu

SALUKI CARES
The purpose of Saluki Cares is to develop, facilitate and coordinate a university-wide program of care and support for students in any type of distress—physical, emotional, financial, or personal. By working closely with faculty, staff, students and their families, SIU will continue to display a culture of care and demonstrate to our students and
their families that they are an important part of the community. For Information on Saluki Cares: (618) 453-5714, or siucares@siu.edu, http://salukicares.siu.edu/index.html

EMERGENCY PROCEDURES
Southern Illinois University Carbondale is committed to providing a safe and healthy environment for study and work. We ask that you become familiar with the SIU Emergency Response Plan and Building Emergency Response Team (BERT) programs. Please reference the Building Emergency Response Protocols for Syllabus attachments on the following pages. It is important that you follow these instructions and stay with your instructor during an evacuation or sheltering emergency.

PLAGIARISM CODE

MORRIS LIBRARY HOURS
http://www.lib.siu.edu/about

LEARNING AND SUPPORT SERVICES
Help is within reach. Learning support services offers free tutoring on campus and math labs. To find more information please visit the Center for Learning and Support Services website:

WRITING CENTER
The Writing Center offers free tutoring services to all SIU students and faculty. To find a Center or Schedule an appointment please visit http://write.siu.edu/

AFFIRMATIVE ACTION & EQUAL OPPORTUNITY
Our office's main focus is to ensure that the university complies with federal and state equity policies and handles reporting and investigating of discrimination cases. For more information visit: http://diversity.siu.edu/

Additional Resources Available:
SALUKINET: https://salukinet.siu.edu/cp/home/displaylogin
ADVISEMENT: http://advisement.siu.edu/
SIU ONLINE: http://online.siu.edu/

Academic Dishonesty
Each student is responsible for making himself/herself aware of the policies and procedures in the Student Conduct Code that pertain to Acts of Academic Dishonesty. These policies cover such acts as plagiarism, preparing work for another student, cheating by any method or means, falsifying or manufacturing data, furnishing false information to a university official relative to academic matters, and soliciting, aiding, concealing, or attempting conduct in violation of this code.