BUDGETING AND FISCAL MANAGEMENT  (SW 661)
Prof. Diane Kaplan Vinokur      Fall, 2005
Thursday, 9:10am - 12:00 noon       Room B684 SSWB      Class# 26767

COURSE OVERVIEW

1.  Course Description

This course will present the fundamental knowledge and skills needed to develop and manage
the budget of a program in a nonprofit social service organization.  Students will learn to use the
techniques necessary to:

1) Plan, develop, display, revise, monitor, and evaluate a program budget using different
kinds of budget formats (e.g. Line item, functional, and performance budgets);
2) Evaluate past financial performance  (e.g. financial statements, financial ratios)
3) Evaluate and proposed financial changes for the future, using “what-if” planning and
simulations; (including cost analysis, break-even analysis, setting prices)
4) Monitor and evaluate the cost-efficiency and cost-effectiveness of a nonprofit
program and a nonprofit organization.

_Students will be expected to have mastered basic skills in a computerized spreadsheet program
(MS Excel) before enrolling in this course._

2.  Course Content

This course will present the basic knowledge and skills required for managing the finances of a
small nonprofit agency or program. We will focus primarily on management of expenses and
revenues and the types of accounting approaches and financial records used, as well as
computerized accounting systems.  The course will include exercises that aid developing and
managing a fiscal year budget for a program in an agency, along with a review of relevant
policies and procedures in public and nonprofit organizations. Students will learn to understand
cost analysis, calculate simple unit costs, and estimate fees and sliding scale arrangements.  The
pros and cons of using various types of budgets (line item, functional/program, and performance)
will be compared/ Students will also receive an introduction to the process of financial auditing
and the role of Boards of Directors and consultants in financial management, planning, and
evaluation. Calculation of indirect (overhead) costs, allocation methods, and issues of
continuation funding will be discussed.
Students will also learn to develop a budget using a functional budgeting approach, with attention to such concepts as Cost Centers and Responsibility Centers. Development of such a budget will include estimating and allocating the costs of personnel, the major expense in human service programs. An overview of typical organizational policies and procedures guiding salaries and fringe benefits will be presented. Estimation of costs of needed non-personnel items, their procurement, and their allocation among cost centers will also be reviewed.

The course is organized across the semester to reflect the typical exposure and experience of social work interns. They are first introduced to the human service organization and its environment, constituents, and governance. Thereafter, they begin to learn how to plan and analyze a budget for a human services program. They then learn about “the reality” of indirect costs, and different methods of allocating them to determine the full cost of a program. Finally, they review how basic financial transactions are reported through standard accounting procedures, how budgets and expenses are monitored (e.g., monthly statements of budget variances) and how all the finances of the agency are consolidated into typical financial statements (balance sheets, statement of cash flows, and statements of functional expenses) each fiscal year. Additional topics are introduced to highlight contemporary issues affecting financial stability, e.g., risk management, for-profit subsidiaries, and the changing profile of compensation (salary and fringe benefits) for employees in the nonprofit sector.

3. **Course Objectives**

Upon completion of the course, students will be able to:

A. Describe and illustrate the cycle of budget development for a fiscal year (including planning, startup, execution, monitoring, and continuation funding).

B. Specify frequently found budgeting issues in the planning of personnel resources (e.g. full-time vs. part time employees, permanent and temporary employees, regular vs. contractual employees, qualifications, fringe benefits, etc.), and non-personnel resources (e.g. equipment, occupancy, supplies, etc.) in nonprofit human service organizations.

C. Estimate the needs of personnel for non-personnel resources and calculate ratios to supply adequate material support for employees in different cost centers.

D. Express in a clear, written format the justification for all proposed budget expenditures.

E. Interpret financial reports that monitor a program's expenditures, as well as the financial status of an organization (e.g. year-to-date reports, annual reports, balance sheets, etc.).

F. Critically examine the linkage between budgeting and fiscal management and other areas of an organization’s operation (e.g., mission, fund development, program development, service delivery, program evaluation, human resources, management information systems, inter-organizational relations, etc.) with special attention to relevant social work ethics and values. Specific concerns regarding privilege, oppression, diversity, and social justice (PODS) and
environmental sustainability in financial decision-making and organizational policies will also be addressed.

4. **Course Design**

This course will be conducted mainly in the classroom using lectures, case studies, small group exercises, and guest presenters to convey relevant content. Occasionally we will go to the computer lab, where students will perform exercises, and witness demonstrations of relevant computer-based applications. Students will be expected to have basic spreadsheet skills compatible with the computer programs offered at the University of Michigan (e.g. creating, inputting data, basic arithmetic functions, formatting, saving, and printing a spreadsheet file), and be able to produce a budget justification using a computer-based word processing program. The course will use *Microsoft Excel for Windows* as its spreadsheet program.

5. **Relationship of the Course to Four Curricular Themes, and Ethics and Values**

The School of Social Work’s four curricular themes will be addressed in the course as they relate to the planning, development, implementation, and evaluation of program budgeting and the securing of resources to meet programmatic needs. Examples of how they are addressed are presented below:

1) *Multiculturalism and Diversity*:
   - Program examples used in class come from organizations serving diverse populations, and especially socially excluded populations in or at-risk for poverty and low quality of life. Challenges for financial management success that face such organizations are addressed.
   - Budgets prepared in class are additionally reviewed and discussed for including resources that meet needs of diverse populations (e.g., translators, multi-cultural supplies, culturally- and gender-sensitive employment practices).
   - While the course presumes financial activities in one organization in the United States, selected issues affecting program budgets of international or collaborative programs are discussed.

2) *Social Justice and Social Change*
   - Program examples from social justice and social change organizations and the financial management challenges they often face are discussed.
   - Organizations that seek to redress past discrimination and oppression through community development, such as Community Financial Development Organizations, are discussed.
   - Organizational policies to promote social justice and social change are discussed (such as corporate social responsibility, use of preferred vendors from minority, woman-owned and environmental sustainability enterprises).
3) **Prevention, Promotion, Treatment, and Rehabilitation**
   - Budgeting and financial management issues facing organizations providing prevention, promotion, treatment, and rehabilitation services are included (e.g., cost-benefit analysis, cost analysis of outputs and outcomes).

4) **Behavioral and Social Science Research.**
   - Current theories and conceptual models of the incorporation of agencies and the resource environment facing human service organizations and their programs are presented.
   - Results of empirical research on the funding, budgeting, and financial management of human service and related organizations are included.

**Ethics**
In addition to course objective #F above, students will discuss ethical issues that frequently arise in the area of budgeting and fiscal management, such as: conditions of employment and empowerment of employees and clients, collegial and inter-professional collaboration, accountability to stakeholders, and legal and ethical monitoring and management of financial and other resources in a human service organization.

### II. Texts/Materials Required

A. Two textbooks are required for the course. The first should be available at most textbook stores or through the student resale book project:


   ISBN: 0-9652208-5 ($29.95, includes CD-rom with worksheets).

3. Other required reading materials will be located on the course C-tools site of distributed in class.

B. You will also need to obtain appropriate data storage accoutrements for use with the University's computers.

C. Other required course materials will be available for downloading through C-tools.
III. How to Contact Me

I will make every effort to be available to students whenever possible.

1. **E-mail/office**: E-mail may be the best way to contact me. Send any messages to dkv@umich.edu. My office is 3794 SSWB. If you’d like to make an appointment, you can call, see me after class, or send me an e-mail with a few upcoming dates and times that you are convenient for you, and I’ll try to accommodate your schedule.

2. **Telephone**: Students may contact me at my office (734) 647-2553. Leave a message on the voice mail or answering machine if I am not available when you call.

3. **Office Hours**: Mondays, 1:30-2:30pm, 3794 SSWB.

IV. Course Requirements

A. **Attendance / Participation**: Students are expected to attend and participate in all classes. Please feel free to ask questions, make comments, and contribute to the discussion. *You are also expected to submit all assignments on the due date, at the beginning of class.*

Exceptions are illness, religious observance, or other personal or family reasons for which a person would miss work. Please try to let me know in advance any such time you need to miss class, or not turn in an assignment on time. Students who miss class are expected to make arrangements with a classmate to make up missed content.

Students who have special learning requirements or challenges are kindly asked to let me know so appropriate and timely accommodation can be made.

B. **Class Structure and Participation**: The 3 hour class session will begin promptly at 9:10 am. The class is typically broken into two or three sub-parts. When we are only located in the classroom, there will be two 10 minute breaks. During those classes when we also move to the computer lab, (Rm. B696), there will typically be one, longer break. The first hour or two will typically begin with a period of lectures, discussion, and small group exercises in the classroom. After a brief break, we will reconvene for more discussion, guest lectures, group or individual project work, or conclude in the Computer Classroom.

During the lecture/discussion period, all students are encouraged to contribute to the dialogue either by raising issues from the current reading assignments, discussion-trigger documents that will be distributed, or commenting on other specific issues, for instance, volunteering pertinent examples from their field placement or past experiences. Students are also encouraged to bring in news clippings, agency materials or other current information pertinent to this course to share with class members.

Please also review Section VIII. “Multicultural & Confidentiality Ground Rules for the Course," further on in this document, as a guide for the desired classroom climate.
C. **Lab Sessions and Software:** In the Computer Classroom we will be using IBM personal computers and Microsoft Excel for Windows. Time spent there will be used for the demonstration of principles of budgeting using computerized spreadsheets, the discussion of issues and technical problems arising from completed assignments, and the presentation and application of technical procedures necessary for the completion of upcoming assignments.

D. **Assignments**

1. **Five required graded assignments will be given.** The purposes of these graded assignments are:
   a) to orient students to the general content of the course and its relevance to social work practice,
   b) to communicate their understanding of the financial environment and its potential impact on their agency, and
   c) to help prepare students to begin using concepts, calculations and techniques learned through the lectures, readings and other presentations.

Each of the five required graded assignments addresses a financial decision typically found in social welfare organizations. They are referred to as:

1. Cost Analysis – Home Care Agency [Martin text, Ch. 8]
2. Differential Cost Analysis/Break-even points – Various human service organizations, [Martin text, Ch. 10]
3. Fee Setting [Martin text, Ch. 11].
4. Perceiving and Adapting to the Organization’s Financial Environment (Interview/questionnaires using your field placement or other relevant agency. Assignment to be explained in class).
5. Financial Analysis [Martin, Ch. 5, Exercises 5.1 and 5.2].

2. **Five required Un-graded assignments.** The purposes of these required, ungraded assignments is to introduce students to new technical skills, or performance areas in which other staff members typically engage (e.g., accounting), but for which the students’ particular familiarity will enhance their effectiveness in their roles as managers or community organizers. The quality of these assignments will be assessed as S, M or U (satisfactory/marginal/unsatisfactory.) These assignments are referred to as follows:

   1) *To prepare for functional/program budgeting:* Hoops and Hopes Agency Program Analysis (includes Worksheet 3 in Larson Allen, “Identifying your Programs and drawing an organizational and a program chart from your field
placement or other human service organization you know, using MS-WORD/Insert Org. chart command;)

- To learn how to visualize and communicate an agency’s programs and the personnel attached to them.
- To use such diagrams for preparing functional (program) budgets

2) To understand the contributions of an agency’s various responsibility and cost centers vis-à-vis the expected income and expenditures in an annual budget. Cost Centers of Miami-Cuban American Service Center (Martin, Exercise 2.1)

- To visualize cost and responsibility centers in an agency, and to distinguish between the roles of expense, revenue, profit, and investment responsibility centers.

3) To develop analytic and reporting skills used in typical spreadsheets required for Agency and Program Budget Development, especially those focusing on reporting and recording staff time allocations. LarsonAllen Worksheets 4-7.

4) To become familiar with the fundamental concepts and financial implications of risk management: Interview relevant staff member at your agency regarding risk management policies and procedures, and to understand their implications for the budget and financial health of the agency. (Questionnaire will be distributed in class)

- To compare and discuss a desirable standard of risk management in various functions or activity areas of an agency with an actual case.

5) To be introduced to basic accounting concepts, recording of transactions, and summarizing of information to analyze an agency’s financial position. (Martin, Ch. 4, Exercise 4.1-4.4 Portland After-School Program example)

- Practice with a general ledger of t-accounts, (asset/cash, liability, net assets, revenue and expense), debits and credits, trial balance, journal entries, statement of cash flows, and statements of activities (profit/loss), and financial position (balance sheet).

Reading ahead is acceptable at any time, however, completion of written assignments ahead of time is not recommended. All budgeting assignments must be completed using a computerized spreadsheet program.

All assignments are due at the beginning of the class period.
V. COURSE GRADING POLICY

Course requirements will be graded as follows:

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<tr>
<th>Assignments</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>5 Grade Assignments, each =15% of final grade</td>
<td>75%</td>
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<tr>
<td>4 Ungraded Assignments (S/M/U)</td>
<td>25%</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td><strong>100%</strong></td>
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</tbody>
</table>

Assignments must be ready for submission at the beginning of the class period. Students must contact the instructor in advance if they need to submit work later than the deadline due to illness or other emergency or uncontrollable circumstances. Grades can be reduced up to two full marks (e.g. from “A” to “C”) if they are handed in late without a justifiable reason. Also, the instructor is not obliged to accept late work for which alternative arrangements have not been made.

Graded assignments are evaluated in terms of:

- Demonstrated understanding of course concepts and terminology.
- Coherent and ethical decision-making regarding the acquisition and use of resources to best meet program and agency goals.
- Clear and concise justifications and presentations of proposed expenditures, budget revisions, etc.
- Clear, accurate and correct numerical presentations and calculations.
- Adherence to stated constraints on allocations set forth in the text and the assignment (if applicable).

Letter grades are based on the percentage of the assignment that is complete and correct:

- **A range** (excellent/superior performance & mastery) 90 – 100%
- **B range** (good performance & mastery) 80 – 89%
- **C range** (satisfactory, minimal performance & mastery) 70 – 79%
- **D range** (deficient performance & mastery, no credit) 60 – 69%
- **E range** (failure to perform or master material, no credit) <60%

The School’s grading policy is found in the 2004-05 *UM SSW Student Guide to the MSW Program*, [http://www.ssw.umich.edu/studentGuide/2005/page.html?id=3.02](http://www.ssw.umich.edu/studentGuide/2005/page.html?id=3.02), and is cited below:

3.02: Grades in Academic Courses

Letter grades from "A" through "E" are given for class performance. "A" grades are given for exceptional individual performance and mastery of the material. The use of "A+", "A", and "A-" distinguish the degree of superiority. "B" grades are given to students who demonstrate mastery of the material. "B+" is used for students who perform just above
the mastery level but not in an exceptional manner. "B-" is used for students just below the mastery level. "C" grades are given when mastery of the material is minimal. A "C-" is the lowest grade which carries credit. "D" grades indicate deficiency and carry no credit. "E" grades indicate failure and carry no credit.

VI. Course Expectations

Students will be expected to participate in the course in a professional and considerate manner, including:

- All students are expected to attend and participate in every class.
- Classes will start promptly at 9:10 every day.
- All cell phones and pagers should be turned off or set to vibrate. Only emergency calls should be taken, and all cell phone conversations should occur outside of classroom.
- Students may drink legal beverages in class if they do not interfere with other students’ learning experience. Individuals eating during class are distracting to the instructor and often to other students, so please refrain and eat only on the breaks. (The exception is if adequate food is brought in to share with the entire class).
- Openly contribute your ideas and experiences.
- Respect the views of other participants.
- View differences of opinion as both natural and helpful.
- Ask questions when you do not understand.
- Think critically and behave constructively.
- Avoid side conversations, which distract other students and the instructor
- Contribute comments that are relevant to the topic.
- Leave the classroom in at least as good and clean a condition as you found it, if not better.

VII. Course Evaluations

Students will be asked to evaluate this course at the mid-term and again at the end of the course. The final evaluation will benefit future students and provide the School of Social Work with an evaluation of the course. A pre-assessment and post-assessment of learning may also be conducted.
VIII. Multicultural & Confidentiality Ground Rules for the Course

1. Our primary commitment is to learn - from the instructors, from each other, from materials, and from our work. We acknowledge differences amongst us in skills, interests, values, scholarly orientations and experience.

2. We acknowledge that racism, sexism, and other forms of discrimination exist and are likely to surface from time to time.

3. We acknowledge that one of the meanings of racism is that we have systematically taught misinformation about our own group and especially members of devalued groups and populations of color (this is true for both dominant and dominated group members.) The same is true about sexism and other “isms”- we are taught misinformation about ourselves and others regarding forms of difference and discrimination.

4. We cannot be blamed for the misinformation we have heard, but we will be held responsible for repeating misinformation after we have learned otherwise.

5. Victims are not to be blamed for their oppression.

6. We will assume that people are always doing the best they can, both to learn the material and to behave in non-racist, nonsexist and multi-culturally productive ways.

7. We will actively pursue opportunities to learn about our own groups and those of others, yet not enter or invade others' privacy when unwanted.

8. We will share information about our groups with other members of the class, and we will not demean, devalue, or "put down" people for their experiences.

9. We have an obligation to actively combat the myths and stereotypes about our own groups and other groups so that we can break down the walls which prohibit group cooperation and group gain.

10. We want to create a safe atmosphere for open discussion. Thus, at times, members of the class may wish to make a comment that they do not want repeated outside the classroom. If so, the person will preface the remarks with a request and the class will agree not to repeat the remarks.

11. In discussing financial issues of agencies, students may wish to keep names of organizations and names of staff confidential.

Text above adapted from guidelines initially developed by Lynn Weber Cannon, Professor of Sociology, Memphis State University, and Courtesy of UM SSW Professor Edith Lewis.
<table>
<thead>
<tr>
<th>Date 2005</th>
<th>Class</th>
<th>Topic</th>
<th>Core Readings Due</th>
<th>Assignment Due</th>
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<tbody>
<tr>
<td>9/22</td>
<td>3</td>
<td>Human Service Organizations, Programs, &amp; Cost Centers</td>
<td>Martin, Ch. 2, “Programs, Program Structures, Program Managers and Responsibility Centers” LarsonAllen, Ch. 3, “Preparing &amp; Managing Successful Budgets. Martin, Ch. 6, “Performance Measures”</td>
<td>☉ Ungraded #2: Cost Centers of Miami Cuban-American Service Center Journal Article: Be ready to discuss.</td>
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<td>Date</td>
<td>Class</td>
<td>Topic</td>
<td>Core Readings Due (These will be supplemented with other items regarding current topics in this area)</td>
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<tr>
<td>10/06</td>
<td>5</td>
<td>Cost Analysis II</td>
<td>• Martin, Ch. 8, “Cost Analysis”</td>
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<td>10/13</td>
<td>6-Yom Kippur</td>
<td>Risk Management</td>
<td>• Martin, Ch. 14, “Risk Management”</td>
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<td>10/20</td>
<td>7</td>
<td>Differential Cost Analysis: Fixed, Variable and Step Costs</td>
<td>• Martin, Ch. 10, “Differential Cost Analysis”</td>
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<td>10/27</td>
<td>8</td>
<td>Setting Fees; Unit Costs &amp; Pricing</td>
<td>• Martin, Ch. 11, “Setting Fees”</td>
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<td>11/3</td>
<td>9</td>
<td>Understanding Financial Statements</td>
<td>• Martin, Ch. 3; “Understanding Financial Statements”</td>
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<td>11/10</td>
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<td>Basics of Accounting</td>
<td>• Martin, Ch. 4;</td>
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<tr>
<td>11/17</td>
<td>11-</td>
<td>Field Interview of Financial Manager</td>
<td>• Listening Post Report (C-tools)</td>
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<td>11/24</td>
<td>12-</td>
<td>Happy Thanksgiving!</td>
<td>• No readings</td>
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<td>12/1</td>
<td>13</td>
<td>Financial Analysis &amp; Accountability I</td>
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<td>Class</td>
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<tr>
<td>2005</td>
<td>14</td>
<td>Financial Analysis &amp; Accountability II</td>
<td>• Martin, Ch. 5</td>
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Note: Sessions may be rearranged, depending on student interest, guest lecturers, and scheduling issues. Guest have been invited to speak on:

1. Purchasing Programs to encourage Social Justice (woman- and minority-owned businesses, and sustainable products)
2. Investment Strategies for Nonprofit Organizations
3. Surviving an Audit.

Suggested Journal Articles:


**OTHER READINGS OF INTEREST**


Hauser Center Working Paper No. 8
The Price of Doing Good: Executive Compensation in Nonprofit Organizations
by Peter Frumkin and Elizabeth K. Keating (October 2001)
http://www.ksg.harvard.edu/hauser/publications/working_papers/workingpaperlist.htm

Hauser Center Working Paper No. 20
Wrongdoing by Officers and Directors of Charities: A Survey of Press Reports 1995-2002
by Marion R. Fremont-Smith and Andras Kosaras (September 2003)
http://www.ksg.harvard.edu/hauser/publications/working_papers/workingpaper20.htm


This offers a comprehensive overview of the financial strategies and resources used by nonprofits and grantmakers to develop three types of capital: facilities (funding of buildings and similar permanent structures), working (funds that help organizations build capacity), and permanent (endowments, capital reserves and other funds used for housing and business development). Researchers new to community development finance will find it most useful for descriptions of resources such as community development financial institutions, community development venture capital funds, tax-exempt bonds, and Local Initiatives Managed Assets Corporation. (from http://www.milanoknowledgehub.org/archives_finance_Management.cfm#surviving, accessed August 18, 2004).


Helpful Guides for Understanding Accounting, Finance, and the Business Side of Human Services


Materials Especially Relevant to PODS:
Privilege, Oppression, Diversity and Social Justice (PODS).

(Other articles and newspaper articles of relevance will be distributed in class)

The Multicultural Advantage Link Directory
http://www.multiculturaladvantage.com/links/XcDirViewInCat.asp?ID=76
Information and links to organizations concerned with philanthropy and people of color, such as Asian Americans/Pacific Islanders in P Black Agency Executives philanthropy (AAPIP), The Association of Black Foundation Executives (ABFE), The Council of Foundations Affinity Group on Japanese Philanthropy, The Africa Grantmakers' Affinity Group (AGAG), Grantmakers Concerned with Immigrants and Refugees (GCIR), Hispanics in Philanthropy, International Funders for Indigenous People (IFIP), and The International Human Rights Funders Group.

Multicultural Philanthropy Project. Graduate Center of City University of New York:

This project has developed courses and related resource materials for ten (not necessarily mutually exclusive) groups: Women, Catholics, Protestants, Jews, Latin Americans and Latinos, African-Americans, Europeans, Native Americans, Middle Easterners, and Asians. Within this framework, the project focuses on the political, social, and economic roles that philanthropy (i.e., the giving of time, money, and/or valuables) has played in enabling each of these groups to broaden opportunities within their communities. The underlying hypothesis is that philanthropy holds the key to understanding the workings of participatory democracy and civil society. Through this program, the Center hopes to redefine popular perceptions of the meaning of "philanthropy" by moving beyond stereotypical associations with robber barons and middle class "ladies bountiful" to include people of every level of society.
## Multicultural Philanthropy Curriculum Guides

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<th>No.</th>
<th>Title</th>
<th>Author</th>
<th>Level</th>
<th>Pages</th>
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<tbody>
<tr>
<td>1.</td>
<td>Women and Philanthropy in the United States, 1790-1990</td>
<td>Kathleen D. McCarthy (Professor of History and Director, Center for the Study of Philanthropy, GSUC, CUNY).</td>
<td>Undergraduate/Graduate</td>
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<td>2.</td>
<td>Philanthropy and Voluntarism Among the Jews</td>
<td>Egon Mayer (Professor of Sociology, Brooklyn College, and Director, Center for Jewish Studies, GSUC, CUNY).</td>
<td>Undergraduate</td>
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<td>3.</td>
<td>Topics in Black American Philanthropy in the United States Since 1785</td>
<td>Colin Palmer (Distinguished Professor of History, GSUC, CUNY)</td>
<td>Undergraduate</td>
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<td>4.</td>
<td>Catholic Philanthropy in America</td>
<td>Mary Oates (Professor of Economics, Regis College, Weston, MA)</td>
<td>Undergraduate/Graduate</td>
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<td>5.</td>
<td>Anglo-American Protestant Philanthropy, 1600 to the Present</td>
<td>Angelo Angelis (History Department, GSUC, CUNY)</td>
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<td>7.</td>
<td>Latinos and the Development of Community: Philanthropy, Associations and Advocacy</td>
<td>Eugene D. Miller (Assistant Director, Center for the Study of Philanthropy)</td>
<td>Undergraduate/Graduate</td>
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<td>8.</td>
<td>A Graduate Curriculum Guide to Topics in Black American Philanthropy Since 1785</td>
<td>Colin Palmer (Distinguished Professor of History, GSUC, CUNY)</td>
<td>Graduate</td>
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<td>9.</td>
<td>Philanthropy and American History: The Elite Experience, 1890-1940</td>
<td>Thomas Kessner (Professor of History, GSUC, CUNY) and Ariel Rosenblum (History, GSUC, CUNY)</td>
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<td>10</td>
<td>Topics in Asian American Philanthropy and Voluntarism</td>
<td>Jessica Chao (Consultant to nonprofits and philanthropy)</td>
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<tr>
<td>12</td>
<td>The Wisdom of the Giveaway: A Guide to Growing Native American Philanthropy</td>
<td>First Nations Development Institute, Contributing Authors Mindy Berry (Sr. Consultant with the Alford Group) and Rebecca Adamson (Founder &amp; President of First Nations Development Institute)</td>
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<td>13</td>
<td>The Production of Philanthropy: A Case Study of the Imagery &amp; Methodology of Jewish Fundraising</td>
<td>Egon Mayer (Professor of Sociology, Brooklyn College, and Director, Center for Jewish Studies, GSUC, CUNY)</td>
<td>52</td>
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<td>14</td>
<td>Philanthropy Among Middle Eastern Americans and their Historical Traditions of Giving</td>
<td>Mehdi Bozorgmehr (Associate Professor of Sociology, City College, CUNY) and Beth Baron (Professor of History, City College, CUNY)</td>
<td>84</td>
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