

Ben-Gurion university of the Negev
Guilford Glazer Faculty of Business and Management

New Course Proposal

Lecturer: **Ahmad eyaid**

Course name: Advanced Issues in Management control of nonprofit organizations

שם הקורס: סוגיות מתקדמות בשליטה ניהולית באלכ"רים

Course type: Class Seminar Workshop
Requirement: Required Elective Prerequisite

Brief course description: The course provides an overview of Management control applied to nonprofit organizations. The course will focus on basic management control concepts. These concepts are the same in both for-profit and nonprofit organizations but, because of the special characteristics of nonprofit organizations, the way managers apply them will differ in some important respects. The course will illustrate the use of management control concepts using real world examples from case studies.

תיאור הקורס:

הקורס מציג בפני הסטודנטים נושאים מתקדמים בשליטה ניהולית ויישומה לארגונים ללא כוונות רווח. בעבר ארגונים ללא כוונות רווח שרדו הודות לחוסן של השליחות הארגונית ליכולתם להרחיב את התמיכה הפרטית והציבורית לפעילותם. לאחרונה יש הכרה בקרב מנהלים ואנשי מקצוע בחשיבותם של כישורי ניהול משוכללים, ובכללם כישורי שליטה ניהולית. חשובה אף יותר מכך היא יכולתם לשכנע ותורמים ותומכים אחרים המעמידים משאבים לטובת הארגון, כי הארגון מסוגל לממש את שליחותו ומטרותיו.

הקורס יתמקד בהרחבת הנושא של שליטה ניהולית. הקורס ידון במושגים המשותפים לארגונים ללא כוונות רווח ולארגונים עסקיים, אך בשל מאפייניהם הייחודיים של הארגונים ללא כוונות רווח, האופן שבו מנהלים מיישמים מושגים אלה נבדלים באופן משמעותי. הקורס ימחיש את היישום של עקרונות השליטה הניהולית בארגונים ללא כוונות רווח באמצעות ניתוחי מקרה של ארגונים אמיתיים.

Sources:

Anthony, Robert & Young, David. (1994). Management Control in nonprofit Organizations. 8th Ed. Burr Ridge, Illinois: Irwin.

Course goals:

1. Provide an overview of Management control applied to nonprofit organizations.
2. Focus on basic management control concepts.
3. Illustrate the use of management control concepts

Course topics:

Classes 1 and 2:	<p style="text-align: center;"><u>Nonprofit mission and the management control function</u></p> <p>Nonprofits are constrained by their commitment to a mission that defines appropriate forms of organization, the degree of autonomy from the state, and the extent of accountability to the constituencies they serve or represent. This class aims at identifying the characteristics of NPOs in order to understand what is different about non-profit organizations and how these differences affect their management control systems.</p>
Class 3:	<p style="text-align: center;"><u>Divisional performance and transfer pricing</u></p> <p>In all organizations – for-profit and nonprofit – transfer pricing provides a mechanism for encouraging the optimal use of an organization’s resources. This class will provide a description of the different approaches to setting transfer prices and discuss the limitations of transfer pricing.</p> <p><u>Case study:</u> Valley Hospital; National Youth Association</p>
Class 4:	<p style="text-align: center;"><u>Basic Financial Statements of NPOs</u></p> <p>The purpose of this class is to provide the nonaccountant with an overall understanding of the content and purpose of each of the financial statements of a NPO.</p> <p><u>Case study:</u> Higher Education Harvest</p>
Class 5:	<p style="text-align: center;"><u>Full-cost accounting</u></p> <p>This class will present the basics of full-cost accounting and explain how not-for-profit organizations can develop indirect cost allocation plans in order to</p> <ol style="list-style-type: none">(1) Allocate costs to particular functions(2) Determine the full cost of individual programs, particularly those that result in the reimbursement to the NPO for actual costs incurred according to contracts or grants.

	<u>Case study:</u> Lakeside hospital case; Neighborhood servings case
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Class 6 :	<p style="text-align: center;"><u>Decision-making and relevant information</u></p> <p>During this class, we will identify relevant costs, i.e costs appropriate in aiding the making of specific management decisions, such as make or buy decisions or shutdown decisions. The basic principles of Cost-Volume-Profit (CVP) analysis will also be explained.</p> <p><u>Case study:</u> Owen Hospital</p>
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Class 7 :	<p style="text-align: center;"><u>Using budgets to control operations</u></p> <p>Variance analysis allows managers to determine in details why actual revenues and expenses diverged from budgeted ones. As such, it directs management's attention to areas where problems appear to exist. This class will provide guidance on the use of budget variance analysis.</p> <p><u>Case study:</u> Huntington Beach; Spruce Street Inn</p>
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Class 8:	<p style="text-align: center;"><u>Performance assessment</u></p> <p>In the absence of a profit measure, analyses of efficiency and effectiveness in nonprofit organizations require adequate substitute measures of output. We will look at alternative ways of measuring output in NPOs. We will also discuss different types of formal reports that can be used by NPOS.</p> <p><u>Case study:</u> Freeshire Hospital Trust</p>
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Class 9:	<p style="text-align: center;"><u>Management control in public organizations</u></p> <p>Although the basic control concepts are the same in both private and public organizations, because of the special characteristics of public organizations, the implementation of these concepts differs in some important respects. For example, the concept of performance has to be rethought in environments characterized by multiple and conflicting objectives (e.g. those of taxpayers, users, and citizens). Similarly, performance measurement raises problems related to ambiguous or subjective goals. This class will address those issues with examples taken from the French context.</p>
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ביבליוגרפיה:

Detailed Bibliography:

Required reading:

1. G. Hofstede, "Management Control of Public and Not-for-Profit Activities", *Accounting, Organizations and Society*, 6, n° 3 (1981), pp. 193- 211.
2. Clara Miller, "The Looking-Glass World of Nonprofit Money: Managing in For-Profits' Shadow Universe
3. <http://www.nonprofitfinancefund.org/docs/Looking%20Glass,%20ONPQ%20website.pdf>
4. Stephanie Strom, "[Charity's Share From Shopping Raises Concern.](#)" *New York Times* (Dec. 13, 2007)
5. S. Brignall and S. Modell, "An institutional perspective on performance measurement and management in the 'new public sector'", *Management Accounting Research*, 2000, 11, 281-306

Course requirements:

50% Final Exam

25% Paper/case study/presentation/etc.

25% Paper/case study/presentation/etc.

תאריך : 24.12.2012

אישור ועדת ההוראה של התוכנית לניהול אלכ"ר

י"ר ועדת ההוראה: ד"ר חגי כץ _____
תאריך: 11/01/15 _____
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ראש התכנית: _____
חתימה: _____
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הערות:
