



THE OHIO STATE UNIVERSITY

JOHN GLENN COLLEGE OF PUBLIC AFFAIRS

PUBAFRS 7533 – Nonprofit Financial Management

Autumn 2021 (3 credit hours)

General Meeting Information

Wednesdays, 8/24/2021 through 12/8/2021

5:30 p.m. – 8:15 p.m.

Distance Learning/Online

Final Project Due

Thursday, 12/16/2021

Instructor

Megan Kilgore

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Office hours by appointment

Course Overview and Student Learning Objectives

Management of financial resources is paramount to a nonprofit's success. As such, students who aspire to a career within a nonprofit or strive to serve on a nonprofit's board must understand how to effectively manage financial resources to achieve their organization's mission.

This course focuses on planning and financial decision-making in nonprofit organizations. Students will learn the fundamentals of budgeting, accounting, and financial management through assigned readings, real-world examples, and lectures. The goal of this course is to prepare students for future leadership roles within nonprofit organizations.

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

1. Describe the actual and potential roles of a nonprofit CFO.
2. Apply financial planning processes and techniques to nonprofit programs.
3. Understand basic accounting principles of nonprofit entities.
4. Describe the financial statements issued by nonprofit entities and the information communicated by each.
5. Perform basic analyses of financial information provided by nonprofit entities, including budgetary calculations, cost allocation techniques, capital planning, and operational needs.
6. Diagnose an organization's financial strengths and weaknesses.
7. Describe varied audit and reporting requirements.
8. Communicate basic financial information to organizational leadership, board members, and community stakeholders.

Prerequisites & Experience

No accounting experience or prior knowledge is required to enroll in this course. The course is designed for students who are interested in working in or with nonprofit organizations. Students will benefit from a high-level understanding of nonprofit financial management.

How This Online Course Works

Mode of delivery: This course is online synchronous. Students are expected to log-in to Carmen for our set class times.

Attendance and participation requirements: Because this is an online course, your attendance is based on your online activity and participation. The following is a summary of students' expected participation:

- **Participating in class: weekly, live online classes**
- **Participating in discussion forums: weekly**
As part of your participation, each week you can expect to contribute at least once as part of our class discussion on the week's topics. This is a fast-paced course, so we'll use in-class and out-of-class time to keep on track.
- **Office hours: optional**

Course Materials & Technologies

Required Materials

Coe, Charles K. Nonprofit Financial Management: A Practical Guide. John Wiley and Sons, 2011.
ISBN-13: 978-1118011324

Students can access textbook information via the Barnes & Noble bookstore website: www.shopOhioState.com as well as from their BuckeyeLink Student Center. This information is disseminated by B&N to all area bookstores. You may buy from a store of your choice and/or shop for books (always use ISBN# for searches) online.

PLEASE CONSIDER PURCHASING THE E-TEXTBOOK VERSION OF THIS TEXT!

Other Readings

Other readings will be required as assigned. These readings will be relevant to weekly topics and will enhance classroom discussion. I will assign readings from a variety of sources such as nonprofit management journals, news articles pertaining to current events or our guest speakers, and certain web-based resources.

Any assigned reading will be posted on CarmenCanvas a week or more ahead of the class in which it will be discussed. Students are only expected to skim the supplementary readings.

Class Format

Generally, we will begin each class with a discussion of relevant current nonprofit finance events, followed by a lecture on the topic for the week (as identified in the course syllabus). Copies of the lecture will be posted on CarmenCanvas. We will then discuss any supplemental readings and engage in an in-class exercise (group financial statement analyses, presentations, whole-class discussions). Participation in the class discussion is expected.

Guest speakers will be asked to join the class when determined to be appropriate.

Required Technology

- **Computer:** current Mac (MacOS) or PC (Windows 10) with high-speed internet connection
- **Webcam:** built-in or external webcam, fully installed and tested
- **Microphone:** built-in laptop or tablet mic or external microphone
- **Other:** a mobile device (smartphone or tablet) to use for BuckeyePass authentication

Required Software

Microsoft Office 365: All Ohio State students are now eligible for free Microsoft Office 365. Visit the [installing Office 365](https://go.osu.edu/office365help) (go.osu.edu/office365help) help article for full instructions.

CarmenCanvas Access

You will need to use [BuckeyePass](https://buckeyepass.osu.edu) (buckeyepass.osu.edu) multi-factor authentication to access your courses in Carmen. To ensure that you are able to connect to Carmen at all times, it is recommended that you do each of the following:

- Register multiple devices in case something happens to your primary device. Visit the [BuckeyePass - Adding a Device](https://go.osu.edu/add-device) (go.osu.edu/add-device) help article for step-by-step instructions.
- Request passcodes to keep as a backup authentication option. When you see the Duo login screen on your computer, click **Enter a Passcode** and then click the **Text me new codes** button that appears. This will text you ten passcodes good for 365 days that can each be used once.
- [Install the Duo Mobile application](https://go.osu.edu/install-duo) (go.osu.edu/install-duo) on all of your registered devices for the ability to generate one-time codes in the event that you lose cell, data, or Wi-Fi service.

If none of these options will meet the needs of your situation, you can contact the IT Service Desk at [614-688-4357 \(HELP\)](tel:614-688-4357) and IT support staff will work out a solution with you.

Technology Skills Needed for This Course

- Basic computer and web-browsing skills
 - [Navigating CarmenCanvas](https://go.osu.edu/canvasstudent) (go.osu.edu/canvasstudent)
 - [CarmenZoom virtual meetings](https://go.osu.edu/zoom-meetings) (go.osu.edu/zoom-meetings)

Technology Support

For help with your password, university email, CarmenCanvas, or any other technology issues, questions or requests, contact the IT Service Desk, which offers 24-hour support, seven days a week.

- **Self Service and Chat:** go.osu.edu/it
- **Phone:** [614-688-4357 \(HELP\)](tel:614-688-4357)
- **Email:** servicedesk@osu.edu

Grading

Grading Information

Assignments must be submitted to the correct CarmenCanvas Dropbox by 11:59 p.m. on the due date. Full credit will be awarded to assignments that are correctly and thoughtfully completed and submitted on time. Late work will not be accepted.

Class Participation	15%
Briefs (2 @ 10% each)	20%
Team NP Study (25%) and Presentation (5%)	30%
Final Individual Project	<u>35%</u>
	100%

Class Participation: Class participation is essential for this course. Grading for class participation will be based on factors such as quality of participation, interest, and attendance. Multiple absences will negatively impact students' ability to participate in the class, which will result in a lower grade.

Briefs: Two briefs are assigned as part of this course. Papers are to be no more than two (2) pages long, double-spaced, with one-inch margins and 12-point font. Students should cite any references used to complete the brief.

Grades will be based on the following: 1) the overall quality of the brief, 2) the effort made to fully understand the topic, 3) how well the brief captured topics pertinent to the class or current events, and 4) the quality of the writing. Grammar, spelling, and the organization/flow of the papers will be considered in the grade.

Team Nonprofit Study and Presentation: Teams will be established in class. Each team is required to prepare and submit a written report about an existing nonprofit (all nonprofits will have a presence in Central Ohio). Nonprofit selections, assignment instructions, and further information will be given in a handout in class. Each student should expect to contribute time (one virtual or in-person meeting) and approximately five (5) double-spaced pages to this assignment.

Final Individual Project – Nonprofit Analysis: You will demonstrate your ability to perform many of the skills that you will learn in this course. This project requires you to take on the role of a nonprofit CFO. Your organization is considering adding a new service/program and you have been asked to evaluate its feasibility. Using a set of nonprofit financial statements, students will analyze the statements with traditional financial analysis tools as described in the text and in class. Instructions and further information will be given in a handout. The final individual project will total approximately ten (10) double-spaced pages.

Grading Scale

The following grading scale will be used in this course.

A	93-100	B-	80-82	D+	68-69
A-	90-92	C+	78-79	D	64-67
B+	88-89	C	73-77	E	63 and below
B	83-87	C-	70-72		

Course Outline and Schedule of Topics

Note that this outline is subject to change as the course unfolds. Advance notice will be provided via CarmenCanvas of any changes.

Week	Date	Topics, Readings, and Assignments
1	8/25/21	<p>Topic: Course Introduction <i>An Overview of the Nonprofit Financial Environment Structure and Leadership</i></p> <p>Readings:</p> <ul style="list-style-type: none"> • Course Syllabus • Coe, Chapter 1, pp. 1-8 • Drucker, P.F. (1980). The deadly sins in public administration. <i>Public Administration Review</i>, 40, 103-106. <p>Assignment: Student Survey (to be completed in-class)</p>
2	9/1/21	<p>Topic: The Accounting System and Introduction to Analyses <i>Frequent Accounting Terms</i> <i>Bases of Accounting and GAAP</i></p> <p>Readings:</p> <ul style="list-style-type: none"> • Coe, Chapter 2, pp. 9-29 • Geer, B. W., Maher, J. K., & Cole, M. T. (2008). Nonprofit organizations: the importance of transformational leadership and commitment to operating standards for nonprofit accountability. <i>Public Performance and Management Review</i>, 32, 51-75. • Give.org (Better Business Bureau's Wise Giving Alliance). "How We Accredit Charities." Review the checklist used to review charities. http://www.give.org/for-charities/How-We-Accredit-Charities/ • Propel Nonprofits: Managing Restricted Funds. Available: https://www.propelnonprofits.org/wp-content/uploads/2017/10/managing_restricted_funds.pdf



<p>3</p>	<p>9/8/21</p>	<p>Topic: The Financial Statements <i>Preparation and Interpretation</i></p> <p>Readings:</p> <ul style="list-style-type: none"> • Coe, Chapter 5, pp. 77-84 • Gordon, T.P., Khumawala, S.B., Kraut, M., & Neely, D. G. (2010). Five dimensions of effectiveness for nonprofit annual reports. <i>Nonprofit Management & Leadership</i>, 21, 209-228. • Propel Nonprofits: Balance Sheet Cheat Sheet. Available: https://www.propelnonprofits.org/wp-content/uploads/2017/10/balance_sheet_cheat_sheet.pdf <p>Assignment: Brief #1 Due</p> <p>Topic: You are the CFO of an established nonprofit. The Board wants to make sure the organization is adequately communicating its fiscal health to the community. The Board has asked you to draft a memo describing the various types of financial statements, tax forms, and other documents that are made or could be made available to the public. As you prepare the memo, you must address:</p> <ol style="list-style-type: none"> 1) What information is communicated by each financial statement? 2) What information is communicated by the IRS Form 990? 3) Where can the public generally find this information? 4) How can your organization better expand its communication to the public? (creativity is welcome) 5) How can the public/board members measure your organization’s fiscal health? <p>Note: you may base your memo on a real organization. We will discuss the full assignment in class.</p>
<p>4</p>	<p>9/15/21</p>	<p>Topic: Creating Internal Controls and Managing Risk</p> <p>Readings:</p> <ul style="list-style-type: none"> • Coe, Chapter 3, pp. 31-42 • Coe, Chapter 14, pp. 205-228 • National Council of Nonprofits: We’re a Small Nonprofit. What Internal Controls Do We Need to Have in Place? Available at https://www.councilofnonprofits.org/thought-leadership/we%E2%80%99re-small-nonprofit-what-internal-controls-do-we-need-have-place • Barr, K. (2009). Make good use of the treasurer and finance committee. <i>Nonprofit World</i>, 27, 24-25. Available at https://www.propelnonprofits.org/wp-content/uploads/2017/10/make_good_use_of_the_treasurer.pdf • Propel Nonprofits: Nonprofit Financial Policy Guidelines and Example. Available at: https://www.propelnonprofits.org/resources/financial-policy-guidelines-example/



<p>5</p>	<p>9/22/21</p>	<p>Topic: Financial Analysis <i>Evaluating Financial Condition</i></p> <p>Readings:</p> <ul style="list-style-type: none"> • Coe, Chapter 5, pp. 84-96 • Carroll, D.A., Stater, K. J. (2008). Revenue diversification in nonprofit organizations: does it lead to financial stability? <i>Journal of Public Administration Research and Theory</i>, 18, 947-966. • The Bridgespan Group: How to Research a Nonprofit’s Financial Strength-Deep-Dive Approach. Available at: https://www.bridgespan.org/bridgespan/Images/articles/how-to-research-nonprofits-financial-strength-deep/Donor-Decision-Tool-Researching-a-Nonprofits-Financials-Deep-Dive.pdf?ext=.pdf • Krishnan, R., Yetman, M. H., & Yetman, R. J. (2006). Expense misreporting in nonprofit organizations. <i>The Accounting Review</i>, 81, 399-420. <p>Assignment: (In Class) Establish Teams for Group Project</p> <p>Assignment: Brief #2 Due Topic: Select a recent (within last ten years) nonprofit scandal. Using online resources such as newspapers, explain the facts surrounding the scandal, describe the nonprofit and its administration, explain how the scandal was uncovered, and the result of the scandal. Describe any internal controls that were in place during the scandal and how they did/did not contribute to the scandal. Use the last section of your short paper to make recommendations to improve controls.</p>
<p>6</p>	<p>9/29/21</p>	<p>Topic: Financial, Governmental, and Regulatory Requirements <i>The Form 990, Tax Issues, and Legal Issues</i></p> <p>Readings:</p> <ul style="list-style-type: none"> • Coe, Chapter 4, pp. 68-74 • Froelich, K. A. (1997). The 990 return: beyond the internal revenue service. <i>Nonprofit Management & Leadership</i>, 8, 141-155. • IRS 990 Form: Goodwill Columbus (will be posted on CarmenCanvass) • Propel Nonprofits: IRS 990 Decoder. Available at: https://www.propelnonprofits.org/wp-content/uploads/2017/10/990_decoder.pdf • Propel Nonprofits: Overhead Cost Definitions. Available at: https://www.propelnonprofits.org/wp-content/uploads/2017/10/overhead_cost_definitions_Propel.pdf <p>Assignment: Determine Nonprofit to Study for Group Project Options (predetermined) to be posted on CarmenCanvas.</p>



7	10/6/21	<p>Topic: Audits <i>Managing the Audit, Selecting Outside Auditors, and What to Expect</i></p> <p>Readings:</p> <ul style="list-style-type: none">• Coe, Chapter 4, pp. 43-68; pp. 74-75• RFP Example (will be posted on CarmenCanvas)• Virginia Society of Certified Public Accountants: Audit Guide for Small Nonprofit Organizations. Available at: https://www.vscpa.com/sites/default/files/resources/Audit2012_0.pdf• National Council of Nonprofits: Federal Law Audit Requirements. Available at: https://www.councilofnonprofits.org/nonprofit-audit-guide/federal-law-audit-requirements <p>Progress updates will be shared re: students' participation grades.</p>
8	10/13/21	<p>Topic: Budgeting Part 1 <i>Preparing and Managing a Budget</i> <i>Types of Budgets</i></p> <p>Readings:</p> <ul style="list-style-type: none">• Coe, Chapter 6, pp. 97-125• Propel Nonprofits: 10 Step Annual Budgeting Checklist. Available at: https://www.propelnonprofits.org/wp-content/uploads/2017/10/10_step_annual_budgeting_checklist.pdf• Propel Nonprofits: True Program Costs, Program Budgets and Allocations. Available at: https://www.propelnonprofits.org/resources/true-program-costs-program-budget-allocation-template-resource/ <p>Details will be posted regarding the Final Individual Project.</p>

9	10/20/21	<p>Topic: Budgeting Part 2 and Introduction to Cash Flow Management <i>Understanding Capital Assets</i> <i>Managing Cash Flow</i></p> <p>Readings:</p> <ul style="list-style-type: none"> • Coe, Chapter 6, review pp. 112-115 • Coe, Chapter 7, pp. 127-136 • Coe, Chapter 10, pp. 159-164 • Miller, Clara. "Hidden in Plain Sight: Understanding Nonprofit Capital Structure." Available at https://nff.org/commentary/hidden-plain-sight-understanding-nonprofit-capital-structure • Propel Nonprofits: Managing Cash Flow. Available at: https://www.propelnonprofits.org/wp-content/uploads/2017/10/managing_cash_flow.pdf • Propel Nonprofits: Nonprofit Operating Reserves and Policy Examples. Available at: https://www.propelnonprofits.org/resources/nonprofit-operating-reserves-policy-examples/
10	10/27/21	<p>Topic: Purchasing Goods and Providing Services <i>Adopting Purchasing Policies, Taking Bids, Disposition of Goods, Issuing RFPs, and Awarding Contracts</i></p> <p>Readings:</p> <ul style="list-style-type: none"> • Coe, Chapter 8, pp. 137-152 • Coe, Chapter 9, pp. 153-157 • National Endowment for the Arts: Financial Management Guide. Available at https://www.arts.gov/sites/default/files/oig-financial-management-guide-june2015.pdf
11	11/3/21	<p>Topic: Fiscal Management <i>Investing Funds, Creating Banking Relationships, and Managing Debt</i></p> <p>Readings:</p> <ul style="list-style-type: none"> • Coe, Chapter 11, pp. 165-183 • Coe, Chapter 12, pp. 185-197 • Coe, Chapter 13, pp. 199-204 • Heutel, G., Zeckhauser, R. (2014). The investment returns of nonprofit organizations, part II. <i>Nonprofit Management and Leadership</i>, 25, 59-75. • The Securities and Exchange Commission: Beginners' Guide to Asset Allocation, Diversification, and Rebalancing. Available at: http://www.sec.gov/investor/pubs/assetallocation.htm

12	11/10/21	<p>Assignment: Submit Group Project written report to CarmenCanvas by 11:59pm.</p> <p>Guest panelists will be online, representing various local nonprofit organizations, to participate in Q&A during the group presentations. The guest panelists will also offer their experiences as they pertain to the strengths and weaknesses identified by the student groups.</p>
13	11/17/21	<p>Assignment: Continued from prior week, (In Class) Group Project Presentations</p> <p>Guest panelists will be in class, representing various local nonprofit organizations, to participate in Q&A during the group presentations. The guest panelists will also offer their experiences as they pertain to the strengths and weaknesses identified by the student groups.</p>
14	11/24/21	<p>No Class: Thanksgiving Break</p>
15	12/1/21	<p>Topic: Tools for Decision Making and Strategic Planning <i>Aligning Mission, Strategy, and Resources</i></p> <p>Readings:</p> <ul style="list-style-type: none"> • Kaplan, R. S. (2001). Strategic performance measurement and management in nonprofit organizations. <i>Nonprofit Management & Leadership</i>, 11, 353-370. • Marshall, A. (2021,June). America’s ‘smart city’ didn’t get much smarter. <i>Wired</i>. Available at: https://www.wired.com/story/us-smart-city-didnt-get-much-smarter/ • Bowman, W. (2011). Financial capacity and sustainability of ordinary nonprofits. <i>Nonprofit Management and Leadership</i>, 22, 37-51. • Propel Nonprofits: Reporting Financial Information to the Board. Available at: https://www.propelnonprofits.org/resources/reporting-financial-information-board/
16	12/8/21	<p>Topic: Course wrap-up, guest speaker(s). We’ll also go over any questions students may have as they complete their Final Individual Project.</p>
17	Finals Week	<p>Assignment: Final Individual Project – Nonprofit Analysis is Due by 11:59pm on Thursday, December 16, 2021.</p>

Ohio State's Academic Integrity Policy

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the university's [Code of Student Conduct](http://studentconduct.osu.edu) (studentconduct.osu.edu), and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the university's *Code of Student Conduct* and this syllabus may constitute "Academic Misconduct."

The Ohio State University's *Code of Student Conduct* (Section 3335-23-04) defines academic misconduct as: "Any activity that tends to compromise the academic integrity of the university or subvert the educational process." Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the university's *Code of Student Conduct* is never considered an excuse for academic misconduct, so I recommend that you review the *Code of Student Conduct* and, specifically, the sections dealing with academic misconduct.

If I suspect that a student has committed academic misconduct in this course, I am obligated by university rules to report my suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the university's *Code of Student Conduct* (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the university.

If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me. Other sources of information on academic misconduct (integrity) to which you can refer include:

[Committee on Academic Misconduct](http://go.osu.edu/coam) (go.osu.edu/coam)

[Ten Suggestions for Preserving Academic Integrity](http://go.osu.edu/ten-suggestions) (go.osu.edu/ten-suggestions)

[Eight Cardinal Rules of Academic Integrity](http://go.osu.edu/cardinal-rules) (go.osu.edu/cardinal-rules)

Copyright for Instructional Materials

The materials used in connection with this course may be subject to copyright protection and are only for the use of students officially enrolled in the course for the educational purposes associated with the course. Copyright law must be considered before copying, retaining, or disseminating materials outside of the course.

Statement on Title IX

All students and employees at Ohio State have the right to work and learn in an environment free from harassment and discrimination based on sex or gender, and the university can arrange interim measures, provide support resources, and explain investigation options, including referral to confidential resources.

If you or someone you know has been harassed or discriminated against based on your sex or gender, including sexual harassment, sexual assault, relationship violence, stalking, or sexual exploitation, you may find information about your rights and options on [Ohio State's Title IX website](http://titleix.osu.edu) (titleix.osu.edu) or by contacting the Ohio State Title IX Coordinator at titleix@osu.edu. Title IX is part of the Office of Institutional Equity (OIE) at Ohio State, which responds to all bias-motivated incidents of harassment and discrimination, such as race, religion, national origin and disability. For more information, visit the [OIE website](http://equity.osu.edu) (equity.osu.edu) or email equity@osu.edu.

Commitment to a Diverse and Inclusive Learning Environment

The Ohio State University affirms the importance and value of diversity in the student body. Our programs and curricula reflect our multicultural society and global economy and seek to provide opportunities for students to learn more about persons who are different from them. We are committed to maintaining a community that recognizes and values the inherent worth and dignity of every person; fosters sensitivity, understanding, and mutual respect among each member of our community; and encourages each individual to strive to reach his or her own potential. Discrimination against any individual based upon protected status, which is defined as age, color, disability, gender identity or expression, national origin, race, religion, sex, sexual orientation, or veteran status, is prohibited.

Your Mental Health

As a student you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student's ability to participate in daily activities. No matter where you are engaged in distance learning, The Ohio State University's Student Life Counseling and Consultation Service (CCS) is here to support you. If you find yourself feeling isolated, anxious or overwhelmed, [on-demand mental health resources](https://go.osu.edu/ccsondemand) (go.osu.edu/ccsondemand) are available. You can reach an on-call counselor when CCS is closed at [614-292-5766](tel:614-292-5766). **24-hour emergency help** is available through the [National Suicide Prevention Lifeline website](https://www.suicidpreventionlifeline.org) (suicidepreventionlifeline.org) or by calling [1-800-273-8255\(TALK\)](tel:1-800-273-8255). [The Ohio State Wellness app](https://go.osu.edu/wellnessapp) (go.osu.edu/wellnessapp) is also a great resource.

Glenn College Diversity Values

The Glenn College is committed to nurturing a diverse and inclusive environment for our students, faculty, staff, and guests that celebrates the fundamental value and dignity of everyone by recognizing differences and supporting individuality. We are dedicated to creating a safe space and promoting civil discourse that acknowledges and embraces diverse perspectives on issues and challenges that affect our community.

Disability Services Statement - Accommodation Policy

The University strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability (including mental health, chronic or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. **SLDS contact information:** slds@osu.edu; 614-292-3307; slds.osu.edu; 098 Baker Hall, 113 W. 12th Avenue.

COVID Process SLDS Statement

The university strives to make all learning experiences as accessible as possible. In light of the current pandemic, students seeking to request COVID-related accommodations may do so through the university's [request process](#), managed by Student Life Disability Services. If you anticipate or experience academic barriers based on your disability (including mental health, chronic, or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. **SLDS contact information:** slds@osu.edu; 614-292-3307; slds.osu.edu; 098 Baker Hall, 113 W. 12th Avenue.

FERPA and Privacy in CarmenZoom

Video and audio recordings of class lectures will be part of the classroom activity. The video and audio recording is used for educational use/purposes and may be made available to all students presently enrolled in the course. Please note that you are not allowed to share these recordings. This is to protect your FERPA rights and those of your fellow students.