Case Study Guidance

The case study is an in-depth research project on a non-profit or government organization and its management control system.  Your case study should start out with:

* a description of the organization.  It should include: name; size of the organization; when it came into existence; any history; services and products it provides; the organization’s mission; constituency it serves; possible how it is governed; and any other pertinent information that helps the reader understand who they are and what they do.
* Next it should cover the organizations planning.  Describe if you can its planning philosophy and processes.  Does it have a strategic plan?  How many years does it cover? How often is it updated? What are the vision, goals, and objectives from its latest strategic plan?  Are the organization’s plans linked?  Does the organization rely on its strategic plan for its resource planning?  What other levels of plans does the organization use?
* Next you need to address programming.  In other words, how the organization decides what projects/programs will be funded and to what level.  Does it have an internal organization like an Investment Review Board to make recommendations?  How are the decisions ultimately made?
* Budgeting is next.  What budget system is used – line item;  zero-based; performance; program; or composite (it should fall into one of those categories even if they call the system by a different name)? Is there anything interesting or unique about how the organization budgets?
* Budget execution in general: – does the organization have spending plans? What is its general approach to how it monitors spending?  Does it have mid year or quarterly reporting?  How is this done – in writing or in presentations?
* What accounting system(s) are used – cash, accrual, modified accrual, cost, etc?  Any interesting information about the organization’s accounting approach.
* Financial management – any information about how the organization manages its finances – especially non-profits that need to balance donations and other sources of revenue against administrative and operational costs.  Does the organization borrow money and if so how much is it leveraged?
* Financial reporting – basic information on what reports are required and any information about how the organization does its reporting.  Who in the organization is responsible for the reports?
* Performance management – how does the organization manage performance? Is performance a central part of the organization’s approach?
* What is the organization’s approach to risk?  Do they try to manage it and if so how?
* Does the organization have a business continuity or continuity of operations plan and program?
* After you have gathered all of the above information you should assess the information and draw some conclusions.  This section is very important because it demonstrates your understanding about the information you gathered.  Any areas where there was no information or not done by the organization, you should make some recommendations for how you think it should be done in the organization.  Also make any other recommendations for changes you would advise.

If you cover all of these areas you should do well with this assignment.  I hope this information is helpful.