

Masters in Healthcare Administration 5630
Healthcare Finance and Accounting
Syllabus
Fall, 2022

General Information

Contact Information:

Professor:	Dr. Gregory A. Moore
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Virtual Office Hours: E-mail any time

Office Hours:	M 9:00 am-10 am
	T/Th 9:00 am-9:30 am & 11-11:30 am
	W 10:00 am– 12:00 noon

Or by appointment

Course Description and Purpose

The purpose of this course is to provide students an opportunity to become acquainted with financial and accounting principles, theory, practices, and tools in the health care industry from the perspective of a financial or executive level manager.

Course level and credit:

Graduate with 3-semester hours credit.

General Course Objectives

With preferably 100% but at least 70% competence student shall:

- Explain the effects of economic and financial policies on healthcare systems and organizations
- Explain how various payment systems affect coverage and access to healthcare

- Apply financial tools to solve problems and assess organizational financial conditions
- Assess financial viability and vulnerabilities of organizations
- Explain how regulations relate to the healthcare environment

Learning Objectives and competencies

Domain/Competencies and Level (1 = beginning; 2 = intermediate) All competency expectation levels are 1 unless otherwise indicated.

Recognize and explain the functions of the healthcare system

Domain: Knowledge of healthcare functions and systems

Competency: Functions of healthcare systems (1)

Location: Module 1 and 2

Assessed by: Module 1 and 2 assignments and Exam 1

Recognize and explain the healthcare environment

Domain: Knowledge of healthcare functions and systems

Competency: Healthcare environment

Location: Modules 1 and 2, and three website critiques

Assessed by: Module 1 and 2 assignments, three website critiques, and Exam 2.

Analyze and critique financial statements and ratios

Domain: Critical thinking and problem solving

Competency: Critical thinking

Location: Modules 3 and 4

Assessed by: Modules 3 and 4 assignments and Exam 2

Assess and solve financial problems

Domain: Critical thinking and problem solving

Competency: Problem solving

Location: Modules 4, 5, and 6

Assessed by: Module 4, 5, and 6 assignments, Discussion Board on Who to Hire, and Exam 2

Explain financial management principles involving areas like capital budgeting, costing, control, and working capital

Domains: Financial management and business skills

Competency: Financial management

Location: Modules 4, 5, and 6

Assessed by: Module 4, 5, and 6 Assignments and Exam 2

Required Learning Resources

Textbook: Cleverly, W.O., and Cleverly, J.O. (2018).
Essentials of Health Care Finance. 8th Edition. Jones and Bartlett
Learning Publishers. ISBN 978-1-284-09463-3

Technology Requirements

Computer with Internet capability, Microsoft Word, Microsoft PowerPoint. Student must have computer skills sufficient to use a course management system like D2L or Blackboard, access web sites, use e-mail (with attachments), and to prepare and present reports in MSWord and PowerPoint

Instructional Procedures and General Educational Goals

Readings and practice in applying tools through modular assignments, quizzes, website critiques, and online discussions. Students may use mathematical and analytical skills to think critically in solving problems and gain a practical understanding of theoretical concepts.

Grading

Assignments	=	330
Exams	=	100
Website Critiques/Discussion Board/Exercises	=	<u>70</u>
Total points available	=	500

Points earned will be matched to the range to determine final grades.

A=500-450

B=449-400

C=399-350

D= 349-300

F= under 300

Coursework Expectations

Obtaining a book in sufficient time to complete assignments is the student's responsibility, not the bookstore or instructor's. Failure to submit an assignment timely due to lack of a book is not an acceptable reason for late assignment accommodation. Books may be obtained from any source. Limitations or arrangements made with vendors like the APSU bookstore that delays having a book are not reasons not to have a book and not to submit assignments by due dates.

Students in this 8-week course who miss an exam for failure to submit an assignment timely may want to consider withdrawal or retaking the course, but no make-ups, bonuses, or extensions on assignments for any reason, including illness, work, or family issues, will be made.

This course is available online as an alternative to the physical in-classroom setting. Online offers the convenience of not physically commuting to classrooms. Students will need to read and use the syllabus, check frequently for announcements for changes and updates. Students are expected to be available within the limited window of opportunity to take exams. Students are expected to have prepared for exams by staying current with reading the material and the assignments so the time limit on sitting for the exam is not a barrier to exam performance. Typically, online courses are not affected by traditional classroom practices such as not meeting on holidays or other university closures. Therefore, plan ahead and accommodate the assignment due dates if the breaks or holidays affect you. Typically due dates and times are set to not conflict with holidays, etc. but if they do, assignments may be submitted earlier than the due dates. Due dates usually, but not always, fall on the same days, so check in advance to be sure when assignments are due and exams are available.

Students are expected to conduct their interactions in a professional manner and commensurate with the Academic Honor Code and personally complete course requirements. Failure to complete all course requirements will be grounds for assigning a

failing grade. There is no “make up” for points lost on discussion postings. Assignments are to be submitted on or before the date designated in the course calendar, all set in central time zone. Late submissions are not be accepted into D2L and no points will be earned. Assignments that duplicate work of other students will earn no points. Working with others or consulting others is allowed, but using the work of others in place of doing your own is not acceptable and will earn no points. Using work from others submitted to websites is considered plagiarism.

Completing Text Assignments

Assignments may be located in both Contents and Assignments (formerly drop box) of D2L. The specific questions for each chapter to be addressed are a Microsoft file attached to the link within the module in Contents. Copy the file and respond to the question. Leave the question in tact and insert or write your response directly under the question. Note that assignments have more than one chapter. All chapters just for that assignment, whether there be one or more, are to be combined into one file and dropped into the Assignment box designated for that module assignment. Work submitted into the wrong Assignments box will not be graded. Submissions in formats other than Microsoft Word File will not be graded. **The questions for each chapter regardless the number of chapters must be completed and submitted as one continuous file attachment into the Assignment for it.** Identify the chapter and questions by number within the one continuous file submitted. **All assignments are due by the time specified in the Assignment Central Standard Time. Assignments submitted outside these guidelines or after the due date and time due will not be graded and no points earned.** Days and times for submission of assignments are due dates when Assignments are closed for grading. Actual submission times may be anytime earlier than the due date.

Website critiques

You will be asked to write up your assessment of selected websites and submit that review into the Assignment designated for

that website. D2L will have more specific site addresses, links, due dates and times, and instructions.

The critique or review will be responding to questions outlined in the format below in this Syllabus. Be concise yet comprehensive and use complete sentences. Use headings and organize the information you present in a logical manner.

When you finish a review or critique of a website, submit it into the Assignment set aside for it by the due date in the Assignments section. Each of the critiques shall be submitted as one file into the Assignment set aside for it. Do not combine the critiques or submit them with the text assignments. The format for a review or critique is as follows:

Explore the website. Name the site and summarize its content, links, apparent intent, and what one can learn from it. Address these questions:

1. Is this a government (.gov), commercial (.com), not for profit (.org), educational (.edu), or some other type of site? What significance does that have for bias and reliability? Cite evidence of any particular bias or non-partisan content.
2. Identify who would benefit from using, browsing, or analyzing this site. Identify job positions or categories of employees or advocacy groups and other stakeholders and organizations, associations, etc. that would benefit from the site. State how you think these groups or individuals would benefit from using the site.
3. If you have used this site before, or are otherwise familiar with it, cite how you used it and what value it had. If new to it, cite what value you forecast it could have.
4. Consider the content and other aspects of the site like how the site might be used to address, inform, or help resolve issues in healthcare or human services? Is it a long-term resource for you?
5. What additional information or other improvements would you add to this site to help it achieve what it states as its purpose or appears to have as its reason for existence?

6. Are there biases or a slant on this site? Is there a theme or agenda? Does it promote memberships? Are they free or is there a fee for individuals or organizations?
7. Discuss any other interesting findings you make on this site.

Covid19 Information

APSU's Boyd Health Services is a resource. Contact them at (931) 221-7107.

Disability

Any student who has a disability that may affect his/her academic performance is encouraged to make an appointment with me to discuss this matter, or you may contact Disability Services; telephone 221-6230; TTY 221-6278; fax 221-7102.

Minors in the classroom (where applicable)

Minors (any non-student under the age of 18) accompanying staff, faculty, students or visitors on campus are not permitted in the classroom.

Respect

Open discussion is encouraged. However, demeaning, abusive, or derogatory language regarding race, gender, age, nationality, and religious or sexual preference is not acceptable. This applies to e-mail, chat room, and online discussions.

Plagiarism

The use of another person's ideas and /or writings without proper acknowledgement is not tolerated in the Department of Health and Human Performance or at Austin Peay State University. Penalties for plagiarism range from earning no credit on an assignment, failure in the course, to expulsion from the University.

Participation

Each enrolled student is expected to contribute through online interactive features of the course, such as e-mail, discussion forum, and possibly chat room. E-mail and discussion forums are available 24/7.

Points may be earned for discussion forum participation on questions, issues, and observations in current events or related to the readings. The instructor has the capacity to establish frequency and duration of participation and will assess the usefulness, constructiveness, frequency, and timeliness of postings to determine points to be awarded. For private matters, students are encouraged to use e-mail to the instructor.

Course Content

Due dates are in D2L Assignments.

Module	Topic	Text Readings Chapter
One	Financial Decision-making	1
	Billing and Coding for Health services	2
	Financial Environment of Healthcare Organizations	3
Two	Legal, Regulatory Environment and Managed Care	4
	Measuring Community Benefit	5
	Revenue Determination	6
	Health Insurance and Managed Care	7
Three	Accounting Principles	8
	Financial Statements	9
	Analyzing Financial Position	11
	Financial Analysis of Alternative Healthcare Firms	12
Four	Strategic Financial Planning	13
	Cost Concepts and Decision Making	14
	Product Costing	15

Exam I (Ch 1-9, 11, 12)

Five	Management Control	16
	Cost Variance Analysis	17
	Financial Math	18
	Capital Projects	19
Six	Consolidations and Mergers	20
	Capital Formation	21
	Working Capital	22
	Cash Flows and Budgets	23
	Final Exam (Ch 13-23)	

Sites for Critiques of Healthcare Finance Websites

Due dates are in the D2L Assignments section.

HFMA (Healthcare Financial Management Association)

CBO (Congressional Budget Office)

HCA (Healthcare Corporation of America)

The above syllabus, schedule, and procedures are subject to change in the event of extenuating circumstances as determined by the professor.

Updated 8/9/22 GAM