

<b>Course</b>	<b>HLTH 5050 / NA / Financial Management in Health Administration</b>
<b>Term</b>	Fall 2, 2009 – Thursday – 6:00 pm – 10:00 pm 10/22, 10/29, 11/5, 11/12, 11/19, 12/3, 12/10, 12/17 ( <b>Make-up date TBD</b> )
<b>Instructor</b>	Name: Brian McElyea Home Phone: (904) 449-4032 Email: <a href="mailto:brianmcelyea29@webster.edu">brianmcelyea29@webster.edu</a>
<b>Catalog Description</b>	This course emphasizes the managerial aspects of health administration finance that managers need to understand in order to interact with the financial and budgeting systems. The course offers a brief review of different types of accounting systems in health administration. The impact of third-party reimbursement policies are described, including managed care and prospective payment systems. Cost behavior and cost analysis are examined as a part of these payment systems. Budgeting and internal control, including auditing concepts and techniques are introduced as helpful management control techniques.
<b>Prerequisites</b>	Understanding of accounting principles or accounting courses
<b>Course Level Learning Outcomes</b>	<ul style="list-style-type: none"> <li>• Students will be able to differentiate among different types of accounting systems</li> <li>• Students will be able to describe different third party reimbursement methods</li> <li>• Students will be able to project the relationship of cost behavior to the various systems of reimbursement</li> <li>• Students will be able to construct an operating budget from projected revenues and projected expenditures</li> </ul>
<b>Materials</b>	<p>Cleverley, W. and Cameron, A. (2006). <b>Essentials of Health Care Finance</b>. (6<sup>th</sup> Edition). Jones &amp; Bartlett Publishers, Inc. ISBN# 0-763-74236-8</p> <p>Gapenski, L.C. (2005). <b>Cases in Healthcare Finance</b>. (3rd Edition). Health Administration Press. ISBN# 1-567-93244-4</p> <p style="text-align: center;"><b>To Order Textbooks go to the local North FL website <a href="http://www.webster.edu/jack">www.webster.edu/jack</a> and click on Order Textbooks to select a vendor (Note: Textbooks must be ordered 2 weeks prior to class to ensure delivery)</b></p>

	<p><b>Supplemental Reading:</b>  <b><u>Research Paper Guidelines and Sample Paper</u></b> – See website @ <a href="http://www.webster.edu/jack">www.webster.edu/jack</a> and click on the Student Resources category.</p>																												
<p><b>Grading</b></p>	<table border="1" data-bbox="492 338 1430 695"> <tr> <td>• Midterm -Assignment</td> <td>15 Points</td> </tr> <tr> <td>• In-Class Quiz's</td> <td>15 Points</td> </tr> <tr> <td>• Presentation of Assigned Project Written and Verbal Component</td> <td>30 Points</td> </tr> <tr> <td>• Final Exam</td> <td>30 Points</td> </tr> <tr> <td>• Class Participation and Attendance</td> <td><u>10 Points</u></td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>100 Points</b></td> </tr> </table> <p><b>The GRADUATE catalog provides these guidelines and grading options:</b></p> <table border="1" data-bbox="753 848 1200 1247"> <thead> <tr> <th>Percentage of Total Points</th> <th>Grade</th> </tr> </thead> <tbody> <tr> <td>95%-100%</td> <td>A</td> </tr> <tr> <td>90%-94%</td> <td>A-</td> </tr> <tr> <td>88%-89%</td> <td>B+</td> </tr> <tr> <td>84%-87%</td> <td>B</td> </tr> <tr> <td>80%-83%</td> <td>B-</td> </tr> <tr> <td>70%-79%</td> <td>C</td> </tr> <tr> <td>Below 70%</td> <td>F</td> </tr> </tbody> </table>	• Midterm -Assignment	15 Points	• In-Class Quiz's	15 Points	• Presentation of Assigned Project Written and Verbal Component	30 Points	• Final Exam	30 Points	• Class Participation and Attendance	<u>10 Points</u>	<b>TOTAL</b>	<b>100 Points</b>	Percentage of Total Points	Grade	95%-100%	A	90%-94%	A-	88%-89%	B+	84%-87%	B	80%-83%	B-	70%-79%	C	Below 70%	F
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<p><b>Activities</b></p>	<p><b>Pre-Assignment:</b></p> <ul style="list-style-type: none"> <li>• Read Gapenski Chapters 1</li> <li>• Classroom Discussion: Ethics Case Study #1</li> <li>• Article on Current Events in Health Care</li> </ul> <p><b>In-Class Written Assignment:</b></p> <ul style="list-style-type: none"> <li>• There will be frequent in class quizzes (some oral and some written). These will provide both the instructor and the student an ongoing assessment of the ability to apply the concepts and methods discussed in class and found in the text. The format of these tests will include short answer, multiple choice and true false.</li> </ul> <p><b>Presentation of Chapters Assigned:</b></p> <ul style="list-style-type: none"> <li>• There will be frequent in class article presentations and practical case studies related to each chapter assignments. Students are required to complete reading assignments prior to class.</li> </ul>																												

**Final Exam:**

- Final Examination will be a series of practical questions and essay questions.

**Class Participation and Attendance:**

- Students are expected to attend all class sessions of every course for the full 36 contact hours. In the case of unavoidable absence, the student must contact the instructor. The student is subject to appropriate academic penalty for incomplete or unacceptable makeup work, or for excessive or unexcused absences. Generally, a student who misses more than one four-hour course period (per course) without a documented military or medical excuse and advanced permission of the instructor should withdraw from the class. The University reserves the right to involuntarily drop enrolled students from classes, which they do not attend. **PLEASE BE ADVISED:** Students who do not attend the first class session, who have not made prior arrangements with the instructor for being absent, will be dropped from their courses.
- Attendance the last day of class is mandatory to ensure that all work is completed and to be awarded a passing grade. An Incomplete will not be acceptable without documental proof (Death Notice, Doctor's Letter, etc.) as to absence relating to non-completion of class work. These must be faxed 904-262-1459 or dropped off to Webster University by the Monday after the term ends.
- Participants are expected to arrive on time and be actively involved in the learning experience. Each student should desire to learn, participate, and proactively contribute to the learning of others during each discussion and exercise.
- Students are to participate in classroom discussions. The discussions are an opportunity for students to reveal their understanding of the assignments made for the current and previous classes.
- Assignments are given to prepare the student to participate in class discussions; therefore, it is imperative that reading assignments and associated questions for discussion be completed prior to class.
- A maximum of 10 points will be awarded based on the level and quality of participation and preparation.
- Failure to turn in an assignment within one week will result in a grade of "0" for that assignment. In addition, failure to submit an assignment will lower the final grade by an additional two points.
- All assignments are due as detailed in the Course Schedule.
- Late assignments will be accepted, if they are turned in **no later** than one week later, but will be penalized one letter grade. Furthermore, late assignments will lower the student's final grade by an additional one point.
- Late assignments will not be accepted for the final assignments the last week of the course to allow timely completion and grades to be submitted.

<p><b>Policy Statements:</b> <b>University Policies</b></p>	<p>University policies are provided in the current course catalog and course schedules. They are also available on the university website. This class is governed by the university’s published policies. The following policies are of particular interest:</p> <p><b>Academic Honesty</b> The university is committed to high standards of academic honesty. Students will be held responsible for violations of these standards. Please refer to the university’s academic honesty policies for a definition of academic dishonesty and potential disciplinary actions associated with it.</p> <p><b>Drops and Withdrawals</b> Please be aware that, should you choose to drop or withdraw from this course, the date on which you notify the university of your decision will determine the amount of tuition refund you receive. Please refer to the university policies on drops and withdrawals (published elsewhere) to find out what the deadlines are for dropping a course with a full refund and for withdrawing from a course with a partial refund.</p> <p><b>Special Services</b> If you have registered as a student with a documented disability and are entitled to classroom or testing accommodations, please inform the instructor at the beginning of the course of the accommodations you will require in this class so that these can be provided.</p> <p><b>Disturbances</b> Since every student is entitled to full participation in class without interruption, disruption of class by inconsiderate behavior is not acceptable. Students are expected to treat the instructor and other students with dignity and respect, especially in cases where a diversity of opinion arises. Students who engage in disruptive behavior are subject to disciplinary action, including removal from the course.</p> <p><b>Student Assignments Retained</b> From time to time, student assignments or projects will be retained by The Department for the purpose of academic assessment. In every case, should the assignment or project be shared outside the academic Department, the student's name and all identifying information about that student will be redacted from the assignment or project.</p>
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	<p><b>Contact Hours for this Course</b> It is essential that all classes meet for the full instructional time as scheduled. A class cannot be shortened in length. If a class session is cancelled for any reason, it must be rescheduled.</p>	
<p><b>Course Policies</b></p>	<p><b>Cheating and Plagiarism</b> Of course, students are expected to do their own work. Students who claim that someone else's work is theirs may face disciplinary action. Plagiarism can be avoided simply by the use of quotation marks when quoting and citation when paraphrasing someone else's work.</p> <p><b>Absenteeism</b> Student's who miss more than one class will have to make up additional work. Student's who miss more than two classes may be advised to drop the course or may have their grade lowered commensurately.</p>	
<p><b>Weekly Schedule</b></p>		<p><b>Pre-Assignments for Session 1:</b></p> <ul style="list-style-type: none"> <li>• Read Cleverley Chapters #1 and #3</li> <li>• Classroom Discussion: Ethics Case Study #1</li> <li>• Find an Article on Current Events in Health Care</li> </ul>
	<p><b>Session 1</b></p>	<p><b>THEME: Financial Information and Financial Environment</b> <b>Topics:</b></p> <ul style="list-style-type: none"> <li>• Uses and Users of Financial Statements</li> <li>• Ownership Structures</li> <li>• Health Care Payment Systems</li> </ul> <p><b>Assignments for Session 2: (10/29)</b></p> <ul style="list-style-type: none"> <li>• Read Cleverley Chapter #2</li> <li>• Article on Health Care current events relating to finance</li> <li>• Read Case Study #1</li> <li>• Student to Present Chapter #2</li> </ul>

	<b>Session 2</b>	<p><b>THEME: Billing and Coding for Health Services</b></p> <p><b>Topics:</b></p> <ul style="list-style-type: none"> <li>• Registration</li> <li>• Coding</li> <li>• Billing</li> <li>• Local Healthcare Comparisons</li> </ul> <p><b>Assignments for Session 3: (11/5)</b></p> <ul style="list-style-type: none"> <li>• Read Cleverley Chapters #5 and #6</li> <li>• Articles on different sectors in the industry</li> <li>• Student to present Chapter Summary</li> </ul>
	<b>Session 3</b>	<p><b>THEME: Revenue Determination and Managed Care</b></p> <p><b>Topics:</b></p> <ul style="list-style-type: none"> <li>• Payment Methods</li> <li>• Pricing</li> <li>• Basic Characteristics of Insurance</li> <li>• Distinguishing sectors of the Healthcare industry</li> <li>• Managed Care Contract</li> </ul> <p><b>Assignments for Session 4: (11/12)</b></p> <ul style="list-style-type: none"> <li>• Read Cleverley Chapters #7 and #8</li> <li>• Quiz #1 –Worth 5 points</li> <li>• Article Presentations on Healthcare current events</li> <li>• Case Study #29</li> <li>• Take home Midterm test assigned</li> <li>• Student to present Chapter Summary</li> </ul>
	<b>Session 4</b>	<p><b>THEME: General Principals of Accounting and Financial Statements</b></p> <p><b>Topics:</b></p> <ul style="list-style-type: none"> <li>• Financial Accounting</li> <li>• Managerial Accounting</li> </ul> <p><b>Assignments for Session 5: (11/19)</b></p> <ul style="list-style-type: none"> <li>• Read Cleverley Chapter #10</li> <li>• Case #30</li> <li>• Ethics Case #8</li> <li>• Take home Midterm completion and submission</li> <li>• Student to Present Chapter #10</li> </ul>

	<b>Session 5</b>	<p><b>THEME: Analyzing Financial Statements</b></p> <p><b>Topics:</b></p> <ul style="list-style-type: none"> <li>• Sustainable Growth</li> <li>• Measurement of Critical Variable</li> <li>• Overall Loss Factors</li> </ul> <p><b>Assignments for Session 6: (11/26) Make-up TBD</b></p> <ul style="list-style-type: none"> <li>• Read Cleverley Chapter # 4</li> <li>• Quiz #2 in class</li> <li>• Student to present Summary of Chapter #4</li> </ul>
	<b>Session 6</b>	<p><b>THEME: Legal and Regulatory Environment</b></p> <p><b>Topics:</b></p> <ul style="list-style-type: none"> <li>• Antitrust Policy</li> <li>• Corporate Compliance</li> </ul> <p><b>Assignments for Session 7: (12/3)</b></p> <ul style="list-style-type: none"> <li>• Read Cleverley Chapters #12 and #13</li> <li>• In class project presentations</li> <li>• Article Presentations</li> <li>• Student presentation of Chapters #12 and #13</li> </ul>
	<b>Session 7</b>	<p><b>THEME: Cost Concepts and Strategic Financial Planning</b></p> <p><b>Topics:</b></p> <ul style="list-style-type: none"> <li>• The Strategic Planning Process and Developing the Financial Plan</li> <li>• Concepts of Costs</li> <li>• Direct and Indirect Costs</li> </ul> <p><b>Assignments for Session 8: (12/10)</b></p> <ul style="list-style-type: none"> <li>• Read Cleverley Chapters #15 and #22</li> <li>• In class project presentations</li> <li>• Quiz #3 in class</li> <li>• Case Study #8</li> <li>• Take home final exam assigned</li> <li>• Student presentation of Chapter</li> </ul>

	<b>Session 8</b>	<b>THEME: Management Control Access and Cash Budgeting</b> <b>Topics:</b> <ul style="list-style-type: none"> <li>• Budgeting Process</li> <li>• Benchmarking</li> <li>• Preparing the Cash Budget</li> </ul> <b>Assignments for Session 9: (12/17)</b> <ul style="list-style-type: none"> <li>• Read Cleverley Chapter #16</li> <li>• Take home final exam due</li> <li>• In class presentations</li> <li>• Student to Present Chapter #16 Summary</li> </ul>
	<b>Session 9</b>	<b>THEME: Cost Variance Analysis</b> <b>Topics:</b> <ul style="list-style-type: none"> <li>• Cost Control</li> <li>• Variance Analysis</li> <li>• Decision Theory</li> </ul>
<b>Additional Information</b>	None	
Reviewed by: <u>    <i>J. Ewing</i>    </u> Job Title: <u>    Faculty Coordinator    </u> Date: <u>    08/22/07    </u>		

Revised 8/6/07