

UPPER IOWA UNIVERSITY
External Degree Program
HSA 362-07 Financial Management of Health Services Organizations

COURSE DESCRIPTION:

An analysis of the financial management of health services organizations and issues related to the financial management of health services organizations, particularly acute care facilities such as hospitals. Topics include the economic analysis of public and private financing, health insurance, and other forms of health services payment. Prerequisites: BA 201 and BA 210. Three credits.

COURSE OBJECTIVES:

The objective of this course is to:

1. Identify basic healthcare financial and managerial accounting principals.
2. Explain the functions and responsibilities of a healthcare service organization finance department.
3. Recognize the components of operational and capital budgets and how to develop them.
4. Define, describe and explain a variety of methods of financial analysis.
5. Explain financial reporting, internally and externally, as it relates to a health service organization.

REQUIRED COURSE MATERIALS:

1. **Textbook:** Financial Management of Health Care Organizations, Second Edition, Blackwell Publishing, 2006 ISBN: 13: 978-0-631-23098-4.
2. **Syllabus** Provided by Upper Iowa University.

You may purchase your textbook through MBS Direct by calling their toll free number at: 800-325-3252 or through the UIU homepage: www.uiu.edu. Click on the link called Resources for Center, External Degree and Online Program learners. Follow the link and select External Degree for your location.

SKILLS:

Through the application of learned material, students will build an awareness of the financial issues affecting the administration of healthcare services. Successful completion of this course will provide students with the ability to: Use economic data to analyze the fiscal management of health organizations. Manage the collection and analysis of the statistical and non-statistical information summarizing management and health data for decision making. This course will address HSA major goals #'s 2 and 5. The course will not aid in fulfilling writing-across-the-

curriculum as there are no major writing assignments.

WRITING PROFICIENCY:

It is recommended that all papers and research are done in the APA style. We expect appropriate writing skills of proper grammar, punctuation, sentence structure, paragraph development, and logical sequence of thought in all written work, and exams.

It is recommended that all students purchase the APA guide/manual listed on the UIU website. *Publication Manual of the American Psychological Association*. \$27.00 new.

CITATION:

Encyclopedias of any kind, including the very popular Wikipedia, are not primary sources and should not be cited or used in constructing academic papers at the graduate or undergraduate level. They can, however, be useful to help gather some background information and to point the way to more reliable sources.

COURSE OVERVIEW:

This course surveys the planning, use and control of a health organization's immediate and future financial instruments. The health organization financial manager is concerned with: the receipt and disbursement of funds; forecasting revenues and expenditures; credit; analysis of risk and return; capital budgeting plans; mergers and acquisitions; and other functions – internal and external, and in a global context. “Maximizing” the “value” of the organization and wealth of owners, while balancing the interests and demands of diverse stakeholders (employees, community, government, etc.) are important facets of the financial manager's job.

My goal is to help you learn health organization financial management, your duty is to work to learn. If you have a question that you cannot answer, or are having trouble with the concept of the content of the course, I encourage you to contact me. The easiest way to do so is by e-mail, and I try to return e-mail correspondence within two days. You may also reach me at any of the phone numbers given above. Such contact will not affect your grade, and may help you understand and learn the concepts of this course.

EXAMINATIONS:

The mid-term exam will cover only the information covered in the first unit. The final will cover only the information covered in the last unit. Exams will consist of multiple-choice questions, and problems. You may use books, calculators, notes, and corrected units during the test. Time allotted is three hours for each test.

COMPOSITION OF GRADE:

This course consists of two units of instruction, plus two exams. Each unit will be worth a total of 100 points, and are included with your student packet. Each test is worth 100 points and must be completed in the presence of a proctor. Total score at the end of the course will determine your grade as follows:

- A > 360**
- B 320 - 359**
- C 280 - 319**
- D 240 - 279**
- F < 240**

NOTE: In order to pass this course, you must get a passing grade (“D” or better), on at least one of the exams and have enough cumulative points to earn a passing grade.

UPPER IOWA UNIVERSITY USES A STANDARD GRADING SYSTEM:

A = All work is excellent, shows exceptional understanding of materials; logical, clear, and insightful written and oral work, incorporates knowledge from other sources and moves easily to the next level of understanding, works well beyond minimum requirements.

B = Understanding material is good to very good, demonstrates good grasp of material, good oral and written skills, produces more than the minimum requirements, quality of all work is high.

C = Satisfactory understanding of the material, submits only the minimum requirements, communicates adequately in oral and written formats, displays an adequate understanding of all basic concepts.

D = Quality and quantity written and oral work is below average and barely acceptable.

F = Quality and quantity written and oral work is unacceptable.

CHEATING, ACADEMIC DISHONESTY AND PLAGIARISM:

Because cheating, academic dishonesty and plagiarism are affronts to the University community as a whole and a denial of the offender’s own integrity, they will not be tolerated. Cheating includes but is not limited to:

- the use of unauthorized books, notes or other sources in the giving or securing of help in an examination or other course assignments,
- the copying of other students’ work or allowing others to copy your work,
- the submission of work that is not your own or allowing others to submit your work as theirs,
- the submission of the same work for two or more classes without the approval of any instructors involved.

Academic dishonesty includes, but is not limited to:

- sharing academic materials knowing they will be used inappropriately,
- having access to another person’s work without permission,
- providing false or incomplete information on an academic document,
- changing student records without approval.
- obtaining and using texts intended for instructor use only.

Plagiarism includes, but is not limited to:

- the presentation of another’s published or unpublished work as one’s own,
- taking words or ideas of another and either copying them or paraphrasing them without proper citation of the source,
- using charts, graphs, statistics or tables without proper citation.

Detected cheating, academic dishonesty, or plagiarism will result in consequences that may, at the instructor’s discretion, include course failure. In addition, an offender may be reported to the

Senior Vice President for the Extended University, the Dean of the Extended University, or designee for possible disciplinary action, which may include suspension or dismissal from the University. Upper Iowa University may make use of various plagiarism detection services. Individuals, by enrolling in courses offered by the University, consent to submission by the University of course-related assignments to such services and the retention of a copy of such assignments by the service.

Cheating, academic dishonesty and plagiarism infractions are tracked by the Dean of the Extended University, and cumulative evidence collected from multiple incidents will be considered when making suspension or dismissal decisions.

Extended University Catalog 2007/08 page 98.

http://www.uiu.edu/catalogs/eu/html/univ_policies.html#cheating

ATTENDANCE:

Even though a student does not attend a regular classroom in the traditional sense and keep up with a set schedule of assignments, it should be pointed out how important it is to keep yourself on a regular timely schedule if possible to complete and send in units. It is too easy to set work aside and decide to do it later. Suddenly, the need to complete assignments and get them in by deadlines can become stressful and, at times, impossible. The key would be to set time aside on a regular basis and submit work in a timely manner.

LIBRARY RESOURCES:

As a student of Upper Iowa University, you have access to the resources of the Henderson-Wilder Library on the Fayette campus. If travel to the campus is not feasible, you can access the library through the University's website. Go to: www.uiu.edu and click on the Library option located on the left side of the home page. If you would like to use InfoTrac, please contact the UIU Library staff at library@uiu.edu.

WITHDRAWAL:

If you wish to withdraw prior to the last day of the enrollment period you must contact the External Degree office by phone or in writing. After your original six month enrollment period you no longer have the option to withdraw from the course. You must finish the course or have a final grade assigned based on the coursework submitted.

SPECIAL NEEDS:

If you require accommodation for special needs, please provide documentation to: Director of External Degree.

This syllabus is tentative and subject to change.