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HSPM 7232 - Public Health Finance

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Georgia Southern University
Jiann-Ping Hsu College of Public Health

HSPM 7232: Public Health Finance
Fall 2017

<u>Instructor:</u>	Charles Owens
<u>Office:</u>	Hendricks Hall
<u>Phone:</u>	(229) 322-8290
<u>E-Mail Address:</u>	cowens@georgiasouthern.edu
<u>Office Hours:</u>	Mon 2PM – 4:00PM - Other times by appointment and/or telephone
<u>Class Meets:</u>	Mon 5PM to 7:45PM Location: IT2203

Course Credit: This is a three-credit hour course.

Course Structure: In-class

Catalog Description: This course examines the structure and functioning of the finance components of the public health system. Public health organizations will be discussed within the context of the financial environment that includes financial management, managerial accounting, revenue cycle management, and funding and financial management of grants/contracts. The course also examines key financial tools and analyses for financially related decision making within the principles of strategic management applied to public health organizations amid a dynamic changing environment.

Required Textbook:

Healthcare Finance: An Introduction to Accounting and Financial Management, 6th Edition by Louis Gapenski PhD

Publisher: Health Administration Press. ISBN: 978-1567-9374-11



MPH Program Objectives: Upon graduation a student with an MPH in Health Policy and Management should be able to:

1. Define the main components and issues of the organization, financing and delivery of public health systems in the US.
2. Describe the legal, values and ethical dilemmas in public health that are inherent in efforts to control cost, while assuring access and quality of services for the public.
3. Define the methods of ensuring community health safety and preparedness.
4. Compare the policy development, assessment, and evaluation process for improving the health status of populations.
5. Describe the principles of program development, management, budget preparation with justification and evaluation as related for public health initiatives.
6. Define principles of strategic planning, quality improvement, and marketing in public health practice.
7. Define quality, cost benefit and performance improvement concepts to address organizational performance issues in public health.
8. Define how "systems thinking" can contribute to solving public health organizational problems.
9. Demonstrate health policy and management effectiveness using appropriate channels and technologies.
10. Compare leadership skills for building partnerships in public health.
11. Define trends in planning, resources allocation, and financing and their effects on consumers, providers, and payers in public health.
12. Compare the economic, professional, social and legislative influences on public health systems in the US.
13. Define population and individual ethical considerations in relation to benefit, cost and burden of public health programs.
14. Compare the potential impacts of policy and management on the conduct of public health research and practice.

Course Objective:

1. Explain the format and contents of a business's financial statements (4,6,10).
2. Assess the financial condition of public health organizations (4,6,10).
3. Apply basic managerial accounting concepts (4).
4. Understand how Public Health is financed (4,6,10)
5. Perform basic time value analyses (4).
6. Explain financial risk concepts (4,6,10).
7. Understand how grants are managed (4,6)
8. Explain how to estimate and use the corporate cost of capital (4,6,10).
9. Summarize the capital structure decision process (4,6).
10. Perform basic capital investment analyses (4,6,10).
11. Explain basic current asset management techniques (4,6,10).

MPH Core Student Learning Outcomes:

At the conclusion of the MPH program, students will be able to:

1. Demonstrate proficiency and effectiveness in the communication of core public health principles and practices, both oral and written.
2. Demonstrate proficiency in the integration of the core public health disciplines (Biostatistics, Epidemiology, Environmental Health, Health Policy/Management, and Social/Behavioral Science) in practice and research.
3. Demonstrate proficiency in problem solving, critical thinking, and public health leadership.

Course Schedule, Topics and Assignments

Week	Date	Topic	Readings	Quizzes
Week 1	Aug 14	Healthcare Finance Basics	Chapter 1	
Week 2	Aug 21	Health Care Insurance & Reimbursement Methodologies	Chapter 2	
Week 3	Aug 28	Health Care Insurance & Reimbursement Methodologies - continued	Chapter 2	Exam
Week 4	Sep 4	Labor Day Holiday - Week 4 content will be addressed in Weeks 3 and 5	Class will not met in person	
Week 5	Sep 11	Income Statement & Statement of Changes in Equity	Chapter 3	
Week 6	Sep 18	The Balance Sheet & Statement of Cash Flows	Chapter 4	
Week 7	Sep 25	The Balance Sheet & Statement of Cash Flows – continued	Chapter 4	Exam
Week 8	Oct 2	Organizational Costing & Profit Analysis	Chapter 5	
Week 9	Oct 9	Organizational Costing & Profit Analysis - continued	Chapter 5 & Chapter 5 Supplement	
Week 10	Oct 16	Departmental Costing & Cost Allocation	Chapter 6	
Week 11	Oct 23	Departmental Costing & Cost Allocation – continued	Chapter 6	Exam
Week 12	Oct 30	Service Line Costing & Pricing	Chapter 7	
Week 13	Nov 6	Financial Planning & Budgeting	Chapter 8	
Week 14	Nov 13	Revenue Cycle & Current Accounts Management	Chapter 16	
Week 15	Nov 20	Thanksgiving Holiday Week	No Class	
Week 16	Nov 27	Review Chapters	Chapter 16 & Review Chapter 7 & 8	
	Dec 5	Final Exam		Exam

Grading, Course Conduct, and Assignments:

Samples of your work may be reproduced for research purposes and/or inclusion in the professor's teaching portfolio. You have the right to review anything selected for use, and subsequently ask for its removal.

Class participation: Class participation is an integral part of the learning process. Students will be expected to remain current with the readings, contribute to discussion of the week's topics, ask questions, make comments, and agree/disagree with the instructor. You must come to class prepared (read chapter and other readings for the week before class) to discuss issues and present to the class if called upon.

Quizzes: There will be four quizzes in the course. The quizzes may utilize a variety of testing methods to include multiple choice, true and false, short answer and short essay. Information for the quizzes will come from the main points/topics in the text, lectures, and reading assignments. These assignments cover Course Objectives 1-11.

Attendance: Federal regulations require attendance be verified prior to distribution of financial aid allotments. Attendance will be recorded and it will be difficult for you to do well in this course without attending on a regular basis.

Make-Up Policy: Late assignments will not be accepted. If you are aware ahead of time that you will be missing a class when an assignment is due, it is your responsibility to notify the instructor and turn in the assignment on time. Electronic submission is acceptable. Extenuating circumstances will be considered on a case-by-case basis.

Grading Scale:

A	90 - 100%
B	80 - 89%
C	70 - 79%
D	60 - 69%
F	0 - 59%

Evaluation	Learning Objectives	Percent of Grade
Quizzes (4)	1-11	80%
Attendance		10%
Participation		10%
Total		100%

NO EXTRA CREDIT PROJECTS WILL BE ASSIGNED

Academic Integrity: Students are expected to follow guidelines outlined in the *Student Conduct Code 2013-2014* policy regarding academic dishonesty. Any student found in violation of academic honesty will receive a grade of 'F' for the course. It is the student's responsibility to familiarize him/herself with the student policies and expectations set forth in the *GSU Student Conduct Code 2013-14*. The handbook may be viewed at: <http://deanofstudents.georgiasouthern.edu/conduct/wp-content/uploads/sites/3/2013-2014-SCC-8.19.13.pdf>. You are also expected to follow guidelines set forth in the entire JPHCOPH Student handbook: <https://docs.google.com/file/d/0B2ms15eoGveqOHIEUW53X0ZSWVE/edit>

Academic Misconduct:

Academic Misconduct according to GSU's policy includes (but is not limited to):

Cheating is defined as:

- submitting material that is not yours as part of your course performance;
- using information or devices that are not allowed by the faculty;
- obtaining and/or using unauthorized materials;
- fabricating information, research, and/or results;
- violating procedures prescribed to protect the integrity of an assignment, test, or other evaluation;
- collaborating with others on assignments without the faculty's consent;
- cooperating with and/or helping another student to cheat;
- demonstrating any other forms of dishonest behavior.

Plagiarism defined as, "*appropriating and putting forth as one's own the ideas, language, or designs of another*" (The Living Webster, 1975), and it is strictly forbidden. Written and oral presentations must be a student's own work. Students plagiarizing or cheating in any form will face disciplinary action which could result in failure of this course, or suspension or expulsion from the University. Copying from written materials, presentations, websites, etc. without source acknowledgement and reference is plagiarism. *Read it, appreciate it, learn from it, and make sure you source it – and then reflect it with your own thoughts and words!*

Plagiarism according to GSU's policy includes (but is not limited to):

- directly quoting the words of others without using quotation marks or indented format to identify them;
- using sources of information (published or unpublished) without identifying them;
- paraphrasing materials or ideas without identifying the source;
- unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic material.

If you are uncertain about what constitutes plagiarism, please contact the Instructor. If you are accused of either cheating or plagiarism by a JPHCOPH faculty, the policy, as per the Student Affairs website (<http://deanofstudents.georgiasouthern.edu/conduct/resources/faculty/academic-dishonesty/>) will be enforced.

PROCEDURES FOR ADJUDICATING ACADEMIC DISHONESTY CASES

First Offense - In Violation Plea

1. If the professor and the Dean of Students agree that the evidence is sufficient to warrant a charge of academic dishonesty, the professor should contact the Office of Judicial Affairs to determine if this is a first violation of academic dishonesty. The incident will be reported via the following website:
<http://students.georgiasouthern.edu/judicial/faculty.htm>
2. If it is a first violation, the professor should talk with the student about the violation. **If the student accepts responsibility in writing and the professor decides to adjudicate the case, the following procedures will be followed:**
 - a. The student will be placed on disciplinary probation for a minimum of one semester by the Office of Judicial Affairs.
 - b. The student will be subject to any academic sanctions imposed by the professor (from receiving a 0 on the assignment to receiving a failing grade in the class).
 - c. A copy of all the material involved in the case (Academic Dishonesty Report Form and the Request For Instructor to Adjudicate Form) and a brief statement from the professor concerning the facts of the case and the course syllabus should be mailed to the Office of Judicial Affairs for inclusion in the student's discipline record.

First Offense - Not in Violation Plea (student does not admit the violation)

If the professor and the Dean of Students agree that the evidence is sufficient to warrant a charge of academic dishonesty, the professor should contact the Office of Judicial Affairs to determine if this is the first or second violation of academic dishonesty. The student will be charged with academic dishonesty and the University Judicial Board or a University Hearing Officer would hear the case. If the student is found responsible, the following penalty will normally be imposed:

- The student will be placed on Disciplinary Probation for a minimum of one semester by the Office of Judicial Affairs.
- The student will be subject to any academic sanctions imposed by the professor.

Second Violation of Academic Dishonesty

If the professor and the Dean of Students agree that the evidence is sufficient to warrant a charge of academic dishonesty, and if it is determined this is the second violation, the student will be charged with academic dishonesty and the University Judicial Board or a University Hearing Officer would hear the case.

If the student is found responsible, the following penalty will normally be imposed:

- Suspension for a minimum of one semester or expulsion.
- The student will be subject to any academic sanctions imposed by the professor.

NOT RESPONSIBLE FINDING

When a student is found not responsible of academic dishonesty, the work in question (assignment, paper, test, etc.) would be forwarded to the Department Chair. It is the responsibility of the Department Chair to ensure that the work is evaluated by a faculty member other than the individual who brought the charge and, if necessary, submit a final grade to the Registrar. For the protection of the faculty member and the student, the work in question should not be referred back to the faculty member who charged the student with academic dishonesty.

In the case of a Department Chair bringing charges against a student, an administrator at the Dean's level will ensure that the student's work is evaluated in an appropriate manner.

CONFIDENTIALITY

In accordance with provisions of the Family Educational Rights and Privacy Act of 1974 and the Georgia Open Records Act, any information related to a violation of academic dishonesty or the outcome of a judicial hearing regarding academic dishonesty, is prohibited and must be treated as confidential by members of the faculty."

ABSENCES

For any excused absences you are required to contact the Dean of Students. The Dean of Student's office will notify me of your absence and of approval or disapproval.

CELL PHONES, LAPTOPS, IPADS AND OTHER ELECTORNIC DEVICES

All electronic devises should be on silent mode. Devices must not be a distraction to the owner or other students.

ADDITIONAL INFORMATION:**Academic Handbook:**

Students are expected to abide by the Academic Handbook, located at <http://students.georgiasouthern.edu/sta/guide/>. Your failure to comply with any part of this Handbook may be a violation and thus, you may receive an F in the course and/or be referred for disciplinary action.

**University Calendar
for the Semester:**

The University Calendar is located with the semester schedule, and can be found at: <http://www.collegesource.org/displayinfo/catalink.asp>.

Final Notes:

The contents of this syllabus are as complete and accurate as possible. The instructor reserves the right to make any changes necessary to the syllabus and course material. The instructor will make every effort to inform students of changes as they occur. It is the responsibility of the student to know what changes have been made in order to successfully complete the requirements of the course.

Samples of your work may be reproduced for search purposes and/or inclusion in the professor's teaching portfolio. You have the right to review anything selected for use, and subsequently ask for its removal.