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Fall 2021

### HSPM 7232: Public Health Finance

Charles Owens

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**Georgia Southern University**  
**Jiann-Ping Hsu College of Public Health**

**HSPM 7232: Public Health Finance**  
**Fall 2021**

**Revised: August 12, 2021**

<b>Instructor:</b>	<b>Charles Owens</b>
<b>Office:</b>	<b>Hendricks Hall</b>
<b>Phone:</b>	<b>(229) 322-8290</b>
<b>E-Mail Address:</b>	<b><a href="mailto:cowens@georgiasouthern.edu">cowens@georgiasouthern.edu</a></b>
<b>Office Hours:</b>	<b>Mon 2:45PM – 4:45PM - Other times by appointment and/or telephone</b>
<b>Class Meets:</b>	<b>Mon 5PM to 7:45PM    Location: Information Technology Bldg 2202</b>

Course Catalog available at:  
<http://em.georgiasouthern.edu/registrar/resources/catalogs/>  
under Jiann-Ping Hsu College of Public Health Programs

**Prerequisites:** *N/A*

**FOLIO Access:** <https://my.georgiasouthern.edu/portal/portal.php>

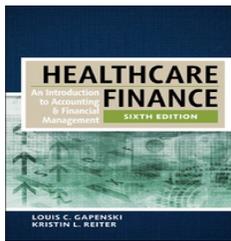
*Access to course materials are available for up to one year after graduation.*

**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, Louis Gapenski PhD. Publisher: Health Administration Press. ISBN: 978-1567-9374-11



## **COVID-19 Related Expectations & Requirements**

### **Illnesses**

“We want you to take appropriate precautions for your health as well as the well-being of your classmates. If you become ill during the term, please contact me immediately. We will work through what you will need to do, to either continue working in class or make up work that might have been missed during your absence. If you have an illness that would result in an extended absence, you will need to contact the Dean of Students office. In the event of serious illness, injury, or extenuating circumstances, the DOS office will notify professors at your request.

If you need to self-report either a confirmed or suspected positive COVID-19 diagnosis, have received self-quarantine requirements, or have symptoms with pending test results, please complete the CARES Center [COVID-19 self-reporting form](#) (through the [MyGeorgiaSouthern portal](#) under "COVID-19 Information & Resources"). You may also reach the CARES Center by using the [MyGS mobile app](#), calling 912-478-CARE (M-F 8am-5pm), or emailing [covidsupport@georgiasouthern.edu](mailto:covidsupport@georgiasouthern.edu). The CARES Center should not be used for medical advice. If you need medical advice, you need to call your health provider or 911.”

**Face Coverings** - are encouraged, but not required, and/or if you prefer the room is larger so there is ample room for social distancing.

I ask that we display respect for each person preferences as best we balance each person’s level of comfort.

**Required Resource:** N/A

**MPH Core Student Learning Outcomes:** N/A

**CEPH Concentration Competencies:** N/A

### **CEPH MPH Competencies**

#### **Evidence-based Approaches to Public Health**

1. Apply epidemiological methods to the breadth of settings and situations in public health practice
2. Select quantitative and qualitative data collection methods appropriate for a given public health context
3. Analyze quantitative and qualitative data using biostatistics, informatics, computer-based programming and software, as appropriate
4. Interpret results of data analysis for public health research, policy or practice

#### **Public Health & Health Care Systems**

5. Compare the organization, structure and function of health care, public health and regulatory systems across national and international settings
6. Discuss the means by which structural bias, social inequities and racism undermine health and create challenges to achieving health equity at organizational, community and societal levels

### **Planning & Management to Promote Health**

7. Assess population needs, assets and capacities that affect communities' health
8. Apply awareness of cultural values and practices to the design or implementation of public health policies or programs
9. Design a population-based policy, program, project or intervention
10. Explain basic principles and tools of budget and resource management
11. Select methods to evaluate public health programs

### **Policy in Public Health**

12. Discuss multiple dimensions of the policy-making process, including the roles of ethics and evidence
13. Propose strategies to identify stakeholders and build coalitions and partnerships for influencing public health outcomes
14. Advocate for political, social or economic policies and programs that will improve health in diverse populations
15. Evaluate policies for their impact on public health and health equity

### **Leadership**

16. Apply principles of leadership, governance and management, which include creating a vision, empowering others, fostering collaboration and guiding decision making
17. Apply negotiation and mediation skills to address organizational or community challenges

### **Communication**

18. Select communication strategies for different audiences and sectors
19. Communicate audience-appropriate public health content, both in writing and through oral presentation
20. Describe the importance of cultural competence in communicating public health content

### **Interprofessional Practice**

21. Perform effectively on interprofessional teams

### **Systems Thinking**

22. Apply systems thinking tools to a public health issue

### **Performance-Based Objectives Linked to Course Activities (Note: Assessment Activities Described in Next Section)**

#### *List of course objectives:*

1. *Explain the format and contents of a business's financial statements (4,5,10).*
2. *Assess the financial condition of public health organizations (4,5,10).*
3. *Apply basic managerial accounting concepts (4).*
4. *Understand how Public Health is financed (4,5,10)*
5. *Perform basic time value analyses (4).*
6. *Explain financial risk concepts (4,5,10).*
7. *Understand how grants are managed (4,5)*

8. *Explain how to estimate and use the corporate cost of capital (4,5,10).*
9. *Summarize the capital structure decision process (4,5).*
10. *Perform basic capital investment analyses (4,5,10).*
11. *Explain basic current asset management techniques (4,5,10).*

### **Assessment of Student Learning**

*Detailed descriptions of assessments that are linked to student learning outcomes, competencies, and/or objectives.*

*Students may vary in their ability to achieve levels of competence in this course. Students can expect to achieve course competence only if they honor all course policies, attend classes regularly, complete all assigned work in good faith and on time, and meet all other course expectations of them as students.*

**Overview of the content to be covered during the semester:**

Week	Date	Topic	Readings	Assessment
Week 1	Aug 16	Healthcare Finance Basics & Supplement	Chapter 1	
Week 2	Aug 23	Health Care Insurance & Reimbursement Methodologies	Chapter 2	
Week 3	Aug 30	Health Care Insurance & Reimbursement Methodologies - continued	Chapter 2	Exam
Week 4	Sep 6	Labor Day Holiday – out of classroom assignment	Class will not meet in person	
Week 5	Sep 13	Income Statement & Statement of Changes in Equity	Chapter 3	
Week 6	Sep 20	The Balance Sheet & Statement of Cash Flows	Chapter 4	
Week 7	Sep 27	The Balance Sheet & Statement of Cash Flows – continued	Chapter 4	Exam
Week 8	Oct 4	Organizational Costing & Profit Analysis	Chapter 5	
Week 9	Oct 11	Organizational Costing & Profit Analysis - continued	Chapter 5 & Chapter 5 Supplement	
Week 10	Oct 18	Departmental Costing & Cost Allocation	Chapter 6	
Week 11	Oct 25	Departmental Costing & Cost Allocation – continued	Chapter 6	Exam
Week 12	Nov 1	Service Line Costing & Pricing	Chapter 7	
Week 13	Nov 8	Financial Planning & Budgeting	Chapter 8	
Week 14	Nov 15	Revenue Cycle & Current Accounts Management	Chapter 16	
	Nov 22	Thanksgiving Holiday Week		
Week 15	Nov 29	Review Chapters		
Week 16	Dec 6	Final Exam		Final Exam

**Note: Punctuality and timeliness is expected. Late assignments will not be accepted without a University approved excuse. Exams and electronic submissions should be completed sufficiently in advance to allow for challenges with technology. Should you experience technology challenge please contact IT support immediately to document the issue and resolve. Personal internet connectivity outage or computer malfunction is not an excuse. Allow ample time to use a University system or other alternatives if needed. Computer access at various locations are available around campus for your convenience, such as JPHCOPH, library and other student areas. This policy is consistent with work environments and is meant to help you develop the mindset.**

## **Portfolio Inclusion**

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.

## **Instructional Methods**

*Example: Class meetings will be a combination of lecture, class discussion, and active participation. Computer-generated presentations will be used in the lecture portion of this course. Prior to each lecture, the student is encouraged to complete the recommended readings and actively participate in class discussions. In this way, it is hoped that the learner will be better prepared to successfully accomplish the learning objective of each lecture experience.*

## **Grading**

*Detailed expectations, overall points for class, rubrics, etc.*

## **Inclusive Excellence at Georgia Southern University**

At Georgia Southern University, we are committed to supporting our students and fostering an environment that is free of bias, discrimination, and harassment in the classroom and in the broader University community. As such, we have an expectation that our learning community is inclusive and respectful. Our diversity may be reflected by differences in race, culture, age, religion, sexual orientation, gender identity, ability, political beliefs, socioeconomic background, and myriad other social identities and life experiences. The goal of inclusiveness, in a diverse community, encourages and appreciates expressions of different ideas, opinions, and beliefs, so that conversations and interactions that could potentially be divisive turn instead into opportunities for intellectual and personal enrichment.

We are a faculty that strives to model reflection, advocacy, and care for the community in order to work toward an equitable, democratic, and sustainable society. We value your participation in this process. If you believe that our courses, programs, or department fall short of this commitment, we encourage you to engage in dialogue with us.

## **General Expectations**

1. For every one-credit hour, you should expect to work roughly two hours outside the classroom each week. For example, for a three credit hour course, during a regular fifteen week semester, you should expect approximately ninety hours of work outside of class.
2. Students are expected to keep up with the class, to read the required material, and to submit assignments and activities by due dates and times.
3. Students are expected to independently complete all activities, exercises, assignments, and assessments including exams.

4. Students are expected to produce quality work. Typos and grammar errors should be kept to a minimum. The format and readability of submissions will be taken into consideration when assigning a grade.
5. Remember to check when assignments are due. It is recommended that you stay ahead of schedule on the assignments, so if an emergency happens, your assignment will be completed and ready to submit within the designated time frame. It is your responsibility to keep track of the due dates for each assignment.

### **Response Times**

During a normal work week (i.e., Monday 9:00 AM through Friday 5:00 PM) students can expect responses as follows:

- Email: within 48 hours
- Discussion posts: within 72 hours
- Assignment grades: within 72 hours of submission date.

Exceptions: I may not check FOLIO or GSU email over the weekends. If you send me an email after 5:00 PM on Friday, please do not expect a response until the following Monday.

All assignments will be graded promptly so that students may accurately calculate their grades at any point in time during the semester. There are times when extraordinary circumstances occur (e.g., serious illness, death in the family, etc.). In such circumstances, and/or if you need additional time to satisfactorily complete any course requirement, please consult with the instructor within a reasonable amount of time. Extensions are not guaranteed and will be granted solely at the discretion of the instructor.

### **Course Expectations**

#### **Texting and Use of Cell Phones (and Other Technologies)**

Please do not text in class or use your cell phone during class! Texting during class (or in a meeting) is disruptive and rude...at least to me. My preference is that you put cell phones away during class meetings so they are not a source of temptation. Offenders will be asked to leave.

#### **Class Attendance and Participation Policy**

Federal regulations require attendance be verified prior to distribution of financial aid allotments. Regular attendance is expected. Your attendance will be verified at the first regular class session.

It is the policy of the University to permit students, faculty, and staff to observe those holidays set aside by their chosen religious faith. The faculty should be sensitive to the observance of these holidays so that students who choose to observe these holidays are not seriously

disadvantaged. It is the responsibility of those who wish to be absent to make arrangements in advance with their instructors.

Students participating in authorized activities as an official representative of the University (i.e., athletic events, delegate to regional or national meetings or conferences, participation in university-sponsored performances, and **JPHCOPH funded**) will not receive academic penalties and, in consultation with the instructor of record, will be given reasonable opportunities to complete assignments and exams or given compensatory assignment(s) if needed. The student must provide written confirmation from a faculty or staff advisor to the course instructor(s) at least 10 days prior to the date for which the student will be absent from the class. The student is responsible for all material presented in class and for all announcements and assignments. When possible, students are expected to complete these assignments before their absences. In the event of a disagreement regarding this policy, an appeal may be made by either the student or the instructor of record to the corresponding college dean. (*University Graduate Catalog*)

### **Academic Misconduct**

As a student registered at this University, it is expected that you will adhere to only the strictest standards of conduct. It is recommended that you review the latest edition of the *Student Conduct Code* book, as well as the latest *Undergraduate & Graduate Catalog* to familiarize yourself with the University's policies in this regard. Your continued enrollment in this course is an implied contract between you and the instructor on this issue; from this point forward, it is assumed that you will conduct yourself appropriately.

### **Plagiarism**

According to the Academic Dishonesty Policy of Georgia Southern University, Plagiarism includes (but is not limited to):

- A. Directly quoting the words of others without using quotation marks or indented format to identify them.
- B. Using published or unpublished sources of information without identifying them.
- C. Paraphrasing material or ideas without identifying the source.
- D. Unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic material.

If you are accused of plagiarism by a JPHCOPH, the following policy, as per the Judicial Affairs website: (<http://students.georgiasouthern.edu/judicial/faculty.htm>) 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:

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.

### **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:**

a. Suspension for a minimum of one semester or expulsion.

b. 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 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."

### **Disability-related Accommodations**

Georgia Southern University is committed to providing reasonable accommodations to students with documented disabilities as required under federal law. Disabilities may include ADD or AD/HD, autism spectrum disorder, brain injury, chronic medical conditions, communication disorders, hearing loss, learning disabilities, mobility impairment, psychological disorders, visual impairment or temporary injuries. The purpose of disability accommodation is to provide equal access to the academic material and equal access to demonstrate mastery of the material. If you have a disability and need accommodations, please contact the Student Accessibility Resource Center (SARC). You will need to meet with a SARC staff member who can help you gather documentation of your disability or refer you to an appropriate resource for assessment. Once documentation of the disability is approved, SARC staff will provide you with an accommodation letter detailing the approved accommodations which you should present to me so we can discuss and implement your accommodations. Disability accommodations work best starting at the beginning of the semester, but can be approved and started at any point in the semester. Accommodations start at the time the accommodation letter is presented to faculty within reasonable timelines; accommodations are not given retroactively. SARC on the Statesboro campus is located on the second floor of Cone Hall and the phone number is (912) 478-1566. SARC for Savannah and Liberty campuses is located on the second floor of Memorial College Center and the phone number is (912) 344-2572.

### **Basic Needs Statement**

Any student who faces challenges securing their food or housing and believes this may affect their performance in the course is urged to contact the Dean of Students Office for support. The Dean of Students Office web address is <https://students.georgiasouthern.edu/dean>. You may also reach the Dean of Students Office for the Statesboro campus at (912) 478-3326 or [deanofstudents@georgiasouthern.edu](mailto:deanofstudents@georgiasouthern.edu). For the Armstrong and Liberty campuses, you can also reach the Dean of Students Office at (912) 344-2514 or [rmdeanofstudents@georgiasouthern.edu](mailto:rmdeanofstudents@georgiasouthern.edu). Furthermore, please notify the professor if you are comfortable in contacting the Dean of Students Office for support. This will enable the professor to provide any other resources that they may possess.

### **University Calendar for the Semester**

The University Calendar is located with the semester schedule, and can be found at: <http://em.georgiasouthern.edu/registrar/resources/calendars/>

### **One Final Note**

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 to ensure better student learning. The instructor will announce any such changes in class. It is the responsibility

of the student to know what changes have been made in order to successfully complete the requirements of the course.

This syllabus, my lecture notes, and all materials distributed and presented during this course are protected by copyright law. You are authorized to take notes in this class but that authorization extends to only making one set of notes for your personal use and no other use. You are not authorized to sell, license, commercially publish, distribute, transmit, display, or record notes from this class unless you have my written consent to do so.

## **STUDENT CONDUCT CODE**

The Student Conduct Code is the official University publication governing student conduct and behavior. It is the responsibility of each student to become familiar with the rules and regulations governing student life. Student conduct procedures, appeal procedures, and disciplinary sanctions are found in the Student Conduct Code at <http://students.georgiasouthern.edu/conduct>. I acknowledge that I have read and understand this statement referencing the Student Conduct Code.

## **ACADEMIC DISHONESTY**

The University goal is to foster an intellectual atmosphere that produces educated, literate people. Because cheating and plagiarism are at odds with that goal, they shall not be tolerated in any form. Students are expected to adhere to the rules and regulations as set forth in the Student Conduct Code. Therefore, all work submitted by a student must represent that student's own ideas and effort; when the work does not, the student has engaged in academic dishonesty. Plagiarism occurs when a person passes in another person's work as his or her own, borrows directly from another person's work without proper documentation, and resubmits his or her own work that has been previously submitted without explicit approval from the instructor. For example, academic dishonesty occurs whenever a student participates in any of the following: Cheating 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 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; self-plagiarism - resubmitting work previously submitted without explicit approval from the instructor; unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic material. NOTICE: The list above is intended only to provide general guidelines for recognizing and avoiding common types of academic dishonesty. It is in no way an exhaustive or comprehensive list of all the types of academic dishonesty. For more information about academic honesty, see the Student Conduct Code at <http://students.georgiasouthern.edu/conduct>. I acknowledge that I have read and understand the Academic Dishonesty Policy.

**Please indicate that you have read the syllabus and understand the contents, items referenced and course requirements by completing the quiz/survey via Folio. True indicates confirmation.**

Should you not feel confident confirming please contact me to discuss so that I may answer any questions you may have.