Texas A&M University-Corpus Christi
School of Nursing and Health Sciences
Financial Management in Health Care
HLSC 3330
Fall 2011

SYLLABUS

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Office Hours: by appointment
Class Dates: 8/24/2011-12/06/2011
Credit: 3

Course Description
This course provides an introduction to health care financial management including selected topics from financial accounting, management accounting, finance, internal audit and personal finance. Health care payment and classification systems will be studied and practical applications emphasized.

Required Texts

Recommended Text
Other readings as assigned.

Course Requirements & Evaluation
Homework/Quizzes/Discussions Required (graded or pass/fail) (40%)
Research Paper Graded (20%)
Mid term Exam Graded (20%)
Final Exam Graded (20%)

COURSE OBJECTIVES WITH SPECIFIC LEARNING OUTCOMES:

1. Explains selected components of the economic aspects of planning
   1.1. Describes the costs and revenue sources of health care
   1.2. Explains the financial structure of health care institutions
   1.3. Interprets basic fiscal theory and principles
   1.4. Describes the purposes of journals and ledgers to identify and compute operating costs
   1.5. Describes the purpose and interprets financial statements (balance sheet and income statements)
   1.6. Compares and contrasts costs of care delivery across various settings

2. Interprets selected components of the economic aspects of organization
2.1. Defines basic fiscal and accounting terminology and principles
2.2. Describes the purposes, advantages, and disadvantages of the case and accrual bases of accounting
2.3. Explains budgeting concepts, the specific elements of a budget and the budget cycle
2.4. Describes the use and effect of strategic planning and forecasting as part of the budgeting process
2.5. Summarizes current research findings pertinent to organizations

3. Applies selected components of the economic aspects of staffing
   3.1. Prepares and/or demonstrates a budget package and business plan
   3.2. Analyzes and explains variances to an operating budget
   3.3. Understands strategies used to effectively negotiate a budget
   3.4. Examines methodologies for projecting the cost of patient care
   3.5. Understands human resource management strategies to manage costs related to recruitment, retention, turnover and absenteeism
   3.6. Applies current research findings to the topic of financial management of human resources

4. Analyzes selected components of the economic aspects of control
   4.1. Identifies the manager’s role and other relevant roles in the capital budgeting process
   4.2. Selects appropriate fiscal decision making strategies
   4.3. Evaluates the relevance of current fiscal research findings to the nurse executive role and other management roles
   4.4. Describes research processes available to examine financial management of the delivery of nursing care and how financial management can be integrated with care delivery considerations

COURSE POLICIES

1. Written assignments: Students are expected to follow instructions associated with the assignments for this course. Students who are confused about an assignment should contact the instructor in a timely manner to ensure satisfactory completion of the assignment on the date it is due. Unless otherwise instructed, students should use the APA Publication Manual, 6th Edition as a reference for formatting and organizing written assignments. Points will be deducted for poorly written papers.

2. Students are held responsible for the information given in the current catalog and student handbook. Students are asked to take special note of the University penalties associated with academic dishonesty. All work handed in by students must be their own work. Extracts, quotes, or ideas presented by others must be acknowledged and properly referenced. Group work is held to the same standards of honesty. Refer to APA Manual for the proper way to use and cite quoted material.

3. Students are expected to use the classroom discussion to examine principles of health care finance. It is assumed that students will prepare for each class so that they can make knowledgeable contributions. All contributions should be made in a respectful manner and the discussion should be an orderly sharing of ideas. NO disrespect to classmates will be tolerated.

4. Written assignments must be turned in at the beginning of class on the required date unless other arrangements have been made with the course instructor ahead of the due date. Two (2) points will be deducted from the final grade for the assignment for each day that the
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assignment is late. Students are expected to review the syllabus throughout the semester to ensure that they complete class assignments correctly.

5. Students are expected to complete an anonymous course evaluation at the end of the course. The practice of providing feedback to educational experiences is consistent with professional responsibilities.

6. Attendance in class is necessary to achieve course objectives.

7. All cellular phones and other similar devices MUST BE TURNED OFF during lectures. Students may be asked to put all electronic devices away if they appear to be distractions. Students using computers for class notes will be asked to put them away if they are reading email or conducting business not directly related to classroom activities.

8. Students are expected to demonstrate professional behavior in the classroom. Professional behavior is consistent with TAMU-CC and College of Nursing and Health Sciences rules for student behavior in the classroom. Students should review the TAMU-CC catalog and student handbook if they are unsure of the attributes of acceptable behavior. Faculty will take actions to eliminate any behavior that interferes with class activities. Students who are asked to leave the classroom because of disruptive behaviors will be responsible for the material covered over the lecture period. The Academic Integrity Guide available on the College of Nursing and Health Sciences web site outlines additional actions that faculty may take when students violate the Academic Integrity Standards of the College.

9. Examination Guidelines. Students are required to take exams when scheduled. Only an extreme emergency will be considered for a make-up exam. Any student unable to sit for an exam must contact the instructor PRIOR to the class period in which the exam is scheduled. Missing an exam will be counted as an absence in the class and zero (0) points earned on the exam.
   - Students should bring a #2 pencil for exams.
   - Test items will cover course and class objectives. Topics covered in course readings, lecture and assignments will be represented in the test items.
   - Each student is responsible for making sure that he or she has completed the exam before it is turned into the proctor.
   - Each student is responsible for notifying the instructor of the need for personalized test-taking environments BEFORE the scheduled exam date.
   - Except for the final exam, exam dates, times, and locations are subject to change.
   - At instructor discretion, exams may be offered in the online classroom.

**TEACHING METHODS**
Discussion, lecture, independent reading, and study are used to stimulate the development of an understanding of the principles of health care finance.

In preparation as a knowledge worker, the student is responsible for the identification of individual learning needs, self-direction, and demonstration that learning has occurred. TAKE NOTES; ask questions - there is no such thing as a stupid question. Review your notes between classes and ask your instructor to clarify points that are not well understood before the start of another topic. Faculty will provide guidance to assist every student’s successful completion of this course.
ACADEMIC ADVISING
The College of Nursing and Health Sciences require that students meet with an Academic Advisor as soon as they are ready to declare a major. The Academic Advisor will set up a degree plan, which must be signed by the student, a faculty mentor, and the department chair. The College’s Academic Advising Center is located on the third floor of Island Hall, 825-3748 and 825-2461.

STUDENTS WITH DISABILITIES
The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please contact the Disability Services Office at 361.825.5816 or visit the office in Driftwood 101.

TUTORING & LEARNING CENTER
The Tutoring & Learning Center offers a variety of services, including a writing center. Students may also submit papers to http://www.smarthinking.com for evaluation. Students will need to request a user name and password to utilize smarthinking’s service. This may be done by going to the Tutoring & Learning Center or by contacting them via telephone. For more information about all of these services, go to the Tutoring and Learning website: http://tlc.tamucc.edu/

ACADEMIC HONESTY
University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to a penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, forgery, or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.)

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Plagiarism means to steal and pass off the work of another as one’s own work. It usually results from bad paraphrasing or improper referencing. The substitution of a few changes from those of the original author and forgetting to use quotation marks, and reference citation are technically considered plagiarism. The only safe way to paraphrase is to read the original over several times and then write your conception of what you have read without looking at the original. In other words, when paraphrasing, keep the source book closed! Wilson, p. 523

http://falcon.tamucc.edu/~students/JAffairs/ja_code_of_conduct_article3.htm

GRADE APPEAL PROCESS
As stated in the College of Nursing and Health Sciences (CONHS) Handbook under section VII Policies and Procedures, a student that believes they have an academic grade appeal is encouraged to go through the CONHS academic review process prior to pursuing University Grade Appeal. See the handbook for the process.

As stated in University Rule 13.02.99.C2, Student Grade Appeals, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the
final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Rule 13.02.99.C2, Student Grade Appeals, and University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures. These documents are accessible through the University Rules Web site at http://www.tamucc.edu/provost/university_rules/index.html. For assistance and/or guidance in the grade appeal process, students may contact the Office of Student Affairs.