HCAD 5325/NURS 5360 – Health Care Financial Management

Syllabus

Fall 2019

FACULTY: James A. Cato, Ed.D, MHS, MSN, RN, CRNA

OFFICE: Virtual

OFFICE HOURS: By Appointment

TELEPHONE: 361-290-3111

EMAIL: james.cato@tamucc.edu

FAX: (361) 825-2484

CREDITS: semester hours (3)

COURSE DESCRIPTION:

NURS 5360 - Health Care Financial Management

Overview of concepts, principles and uses of basic accounting and budgeting information for the health care manager. Focuses on providing the nurse administrator with a basis for understanding the fiscal status of a health care organization. This course is cross-listed with HCAD 5325. This course is delivered through online technology. Prerequisite: NURS 5310 and NURS 5314 or with permission of the Department Chair.

HCAD 5325 - Health Care Financial Management

Survey of basic financial management techniques used in health care administration. Provides an understanding of cost analysis, strategic planning and forecasting techniques. This course is cross-listed with NURS 5360. This course may be delivered through online technology.
COURSE OBJECTIVES:

At the end of this course, the student will be able to: (AACN Essential)

1. Explain selected components of the economic aspects of planning (2, 4, 6)
   1.1. Describe the costs and revenue sources of health care
   1.2. Explain the financial structure of health care institutions
   1.3. Interpret basic fiscal theory and principles
   1.4. Describe the purposes of journals and ledgers to identify and compute operating costs
   1.5. Describe the purpose and interprets financial statements (balance sheet and income statements)

2. Interpret selected components of the economic aspects of an organization (2, 6)
   2.1. Define basic fiscal and accounting terminology and principles
   2.2. Describe the purposes, advantages, and disadvantages of the case and accrual bases of accounting
   2.3. Explain budgeting concepts, the specific elements of a budget and the budget cycle
   2.4. Describe the use and effect of strategic planning and forecasting as part of the budgeting process
   2.5. Summarize current research findings pertinent to organizations

3. Apply selected components of the economic aspects of staffing (4)
   3.1. Examine the development of personnel financial plans
   3.2. Analyze and explains variances to an operating budget
   3.3. Examine methodologies for projecting the cost of patient care
   3.4. Generate human resource management strategies to manage costs related to recruitment, retention, turnover and absenteeism
   3.5. Apply research findings to validate financial management of human resources

4. Analyzes selected components of the economic aspects of control (2, 9)
   4.1. Identify the department or nurse manager’s role in the capital budgeting process
   4.2. Select appropriate fiscal decision making strategies
   4.3. Describe basic marketing concepts, including market segmentation, customer behavior, market share and market research
   4.4. Describe research processes available to examine financial management of the delivery of nursing care

REQUIRED TEXTS AND RESOURCES:

Required Texts


**Recommended Text**


**GUIDELINES FOR FORM AND STYLE OF 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 appropriate faculty member(s) in a timely manner to insure 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.

**COURSE REQUIREMENTS**

1. Evidence of preparation for weekly class discussion is determined by participation. Because every student’s presentation grade will be based in part on the ability to engage classmates in discussion, it is imperative that students prepare for each class. Your classmates will depend on you.

2. Students are expected to have access to a computer that can support BlackBoard applications.

3. All email communication should occur through the **BlackBoard structure**. Students should review messages/discussions at least every 48 hours.

4. All assignments are due at 11:55pm on the date indicated in the course schedule. Students should review the schedule throughout the semester to insure that class assignments are completed correctly and by the due date. Please print a copy of your syllabus and the course schedule as a reference.

5. The nature of the content of this course may promote extensive debate during class discussion. Since students are assumed to be prepared for the discussions, everyone’s contributions will be considered knowledgeable contributions. 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.

6. Professional information disclosed through course discussions is confidential and should not be shared with others outside the context of this course.

7. Students are expected to complete a course evaluation at the end of the course.
COURSE GRADE COMPONENTS

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>BlackBoard and Intro Assignments</td>
<td>5</td>
<td>5%</td>
</tr>
<tr>
<td>Team Agreement</td>
<td>3</td>
<td>10%</td>
</tr>
<tr>
<td>PEER Evaluation</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>Learning Activities (3) QUIZES</td>
<td>30</td>
<td>30%</td>
</tr>
<tr>
<td>Discussion Questions (3)</td>
<td>30</td>
<td>30%</td>
</tr>
<tr>
<td>Case Study</td>
<td>25</td>
<td>25%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>100</td>
<td>100%</td>
</tr>
</tbody>
</table>

The grading scale for the College of Nursing and Health Sciences is:

- **A** = 90 – 100
- **B** = 83 – 89
- **C** = 75 – 82
- **D** = 67 – 74
- **F** = below 67
CLASS SCHEDULE

The material in this syllabus and dates identified in the class schedule are subject to change. Students will be notified of changes in a timely manner. Please see the Course Schedule link in BlackBoard for specific information.

Required readings for each unit are listed in the class schedule.

UNIT 1

See Week 1: Course Orientation for Blackboard and Introductory Assignments

Guidelines & Criteria for the Team Agreement

By identifying and agreeing upon ground rules at the beginning of the course, teams minimize the risk of conflict and facilitate task completion. Ground rules may pertain to reaching agreement about meeting times, meeting protocol, team roles (e.g., agenda building, meeting facilitation, record-keeping, etc.), notifications, assignment responsibilities, and other task and maintenance issues. Members are also encouraged to discuss the best ways to contact one another and limits on contact.

Please use the following criteria to describe how your team will function. The form should be submitted to the instructor for review by the due date. Revisions may be necessary to promote smooth team functioning:

CRITERIA

1. Identify each member’s role taking into account the person’s strengths and weaknesses:
   a. Will the team have a leader and if so, who this will be, or will this role be rotated?
   b. How will work be distributed? Who is the designated backup?
   c. Who will post team assignments?

2. Ground rules:
   a. Are there any known problems or problematic dates/times that need to be considered?
   b. When and how will the team “meet” or communicate with each other? How often?
   c. How will different versions of an assignment be handled?

3. Conflict management strategies:
   a. How will team members provide constructive feedback to each other?
   b. How will team members handle work that is sub-par, incomplete, or not done?

The final document should contain the TEAM’s name and also list each team member’s name. The filename should also include the TEAM’s name. All files must be compatible with Microsoft Word. Students should submit this assignment for evaluation using the appropriate Assignment link in the BlackBoard shell on the due date indicated in the course schedule.
UNIT 2

See Class schedule for required readings for this unit. Additional information is found in Bb under Units.

Guidelines for Student On-line Discussion – worth 10 points

In order to demonstrate understanding of material – discussion forums will be used. For each discussion Each Group will be assigned to work together to develop a comprehensive narrative in response to a question posed by the course instructor. This Initial post should be posted on the date indicated in the course schedule.

For the initial posting each GROUP should:

1. Review the question and corresponding assigned readings.
2. Work with group members to develop a comprehensive narrative response.
3. Cite the article/researcher/author of the literature that provides the basis of your thoughts.
   Graduate level work is scholarly work and conclusions or observations that you make about a topic should be supported in current literature.

Grading Criteria for Discussion Narrative

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Possible Points</th>
</tr>
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<tbody>
<tr>
<td>Narrative is substantive, comprehensive and reflects application of</td>
<td>2</td>
</tr>
<tr>
<td>theoretical principles or empirical evidence</td>
<td></td>
</tr>
<tr>
<td>Narrative contains evidence that students understand topic under</td>
<td>1</td>
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<td>the narrative are cited</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5</strong></td>
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In response, each STUDENT should:

1. Identify a point made in the narrative or post that you will be commenting on. You can do this by restating a portion of the discussion message associated with your response. You can use quotation marks to designate another person’s comments in your message.
2. Make a unique contribution that demonstrates you understand the content, you have considered the other person’s position about the topic, and stimulates further discussion. *Replies such as “I agree” or “You are right” are not considered quality responses.*
3. Cite the article/researcher/author of the literature that provides the basis of your thoughts. Graduate level work is scholarly work and conclusions or observations that you make about a topic should be supported from literature
4. TWO responses on topics other than your group’s are required to be eligible for full credit.

Grading Criteria for Discussion Response

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<td>Response demonstrates student’s unique ideas about content</td>
<td>2</td>
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<td>2</td>
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Note: You will receive a 0 for discussion if you do not participate during the week that a discussion topic is posted. You cannot contribute once the folder is closed. DO NOT SEND MESSAGES RELATED TO FOLDER TOPIC TO GENERAL DISCUSSION AREAS.

UNIT 3

See Class schedule for required readings for this unit. Additional information is found in Bb under Units.

Guidelines for Weekly Learning Activities (Quiz)

The purpose of these assignments is to provide students an opportunity to assess their knowledge of the content covered in required readings. You may attempt the quiz more than once. Your highest score will be used. The quiz must be completed by 11:55 p.m on the date listed on the class schedule. Additional instructions can be found under each ‘Unit’. You

Grading criteria for Weekly Learning Activity (QUIZ)

<table>
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<td>Answers are correct based on the principles covered in the required readings.</td>
<td>Varies across questions in each assignment</td>
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UNIT 4

See Class schedule for required readings for this unit. Additional information is found in Bb under Units.

Guidelines for Student On-line Discussion – worth 10 points

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For the initial posting each GROUP should:

1. Review the question and corresponding assigned readings.
2. Work with group members to develop a comprehensive narrative response.
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**WEEK 8 & 9**

See Class schedule for required readings for this unit. Additional information is found in Bb under Units.

**Guidelines for Weekly Learning Activities (QUIZ)**

The purpose of this assignment is to provide students an opportunity to assess their knowledge of the content covered in required readings. The activity was adapted from the required textbooks. You may attempt more than once. Your highest score will be used. The Quiz must be completed by 11:55pm on the date listed on the class schedule.

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WEEK 10 & 11

See Class schedule for required readings for this unit. Additional information is found in Bb under Units.

Guidelines for Weekly Learning Activities (QUIZ)

The purpose of this quiz is to provide students an opportunity to assess their knowledge of the content covered in required readings. You may attempt the quiz more than once. The quiz must be completed by Sunday at 11:55pm on the date listed in your course schedule.

Grading criteria for Weekly Learning Activity (Quiz)

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WEEK 12 & 13

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---|---
Articles/researchers/authors of the literature that provides the basis of the narrative are cited | 2 
**Total** | 5

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### UNIT 8 - Guidelines for Virtual Clinical Practicum Case Study AND Peer Evaluation

This assignment provides students with an opportunity to examine a potential real-life situation and to work within a group to develop recommendations to deal with the situation in a manner that supports a healthcare organization’s operations. Students will work in small groups to complete the assignment. All students are expected to participate actively and contribute to the case analyses.

Work with your group to identify a proposed initiative or potential investment that your facility is considering. Feel free to consult your CNO, CFO or Finance department for ideas that address one of the following areas:

- **Expanding the business without increasing risk.** This is the age-old dilemma of all successful companies. Expansion could boost revenue and profit. But it also could lead to higher expenses, great forecasting uncertainty, and other risks.
- **Choosing IT solutions that make, or save, money.** We all have heard the horror stories of the incredibly expensive, but nonfunctional, hardware upgrade, or the horrific cost overruns in software conversion projects. But we also have seen once-prosperous, cutting-edge companies lose huge chunks of their business when they fall behind technologically. Making decisions on when, and how, to upgrade can be a challenge.

Once your team has chosen a topic – you will write a narrative that addresses the following:

1. Summarize the information surrounding your proposed initiative or potential investment.
   a. Delineate additional information other than financial information that is necessary for the analysis but is not readily available at this time.
   b. Identify potential sources of the information you are missing that would strengthen your recommendations.
2. Create a thorough list of items to consider in generating an estimate of the various costs associated with this project.
   a. Include any relevant assumptions in your financial assessment

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b. Include any relevant cost information
c. Classify costs as fixed or variable
d. Explain how this information is used for analysis

3. Outline the financial management principles you would use to determine whether the investment will be worth the cost.

4. Summarize your group’s position on this project – should the organization move forward in the initiative/investment or not? Provide rationale.

5. Peer reviewed articles and online information should be used to gather data on your chosen topic and should be referenced appropriately using APA 6th Edition

6. Please submit using the appropriate Assignment Link

From:
http://www.cpa2biz.com/Content/media/PRODUCER_CONTENT/Newsletters/Articles_2013/CPA/Apr/10IssuesCFOs.jsp

PEER EVALUATION

The purpose of this assignment is to provide students with an opportunity to critically evaluate his or her personal contribution to team work. The ultimate measure of team effectiveness is the outcome produced by the combined effort of ALL team member. Group performance will also be evaluated by the instructor.

To complete this assignment, the student should evaluate his or her performance as a member of the group used to complete course assignments. After reviewing references on group or team work and team processes, students should analyze the group process that occurred and the quality of the outcomes produced. The group process analysis should be written as an essay, using complete sentences.

<table>
<thead>
<tr>
<th>GRADING CRITERIA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identifies own functional role in group</td>
</tr>
<tr>
<td>Describes strategies used by the group to achieve goals</td>
</tr>
<tr>
<td>Describes the areas of conflict that arose during group work</td>
</tr>
<tr>
<td>Describes strategies used within group to resolve conflict</td>
</tr>
<tr>
<td>Peer Assessment (Use table below – rate the performance of each team member and total)</td>
</tr>
</tbody>
</table>

No need for strict APA for this assignment

Rate yourself and each team member in each of the categories indicated. Total the scores and include in your Team Evaluation.

<table>
<thead>
<tr>
<th>Attention to coursework</th>
<th>Assignment Participation</th>
<th>Follow-through and communication</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

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Responsibility for team success or failure

| 1 Points | 2 Points | 2 Points | 2 Points |

At the end of your Team Evaluation post – include the name of each team member (including yourself) and their total as follows:

**EXAMPLE:**
Yolanda Keys: (1) 2; (2) 2; (3) 2; (4) 2 = Total 8
Lil Wayne: (1) 1; (2) 2; (3) 2; (4) 1.5 = Total 6.5
Taylor Swift: (1) 1; (2) 1; (3) 2; (4) 2 = Total 6

**SUBMISSION INSTRUCTIONS:**
- This assignment should be submitted as a POST through the appropriate BlackBoard Assignment Link.
- Students should complete the assignment in Microsoft Word and then cut and paste their entry into the assignment link text box.
- Do not stress about APA formatting here but DO make sure to use correct grammar.

**POLICIES:**

**Evaluation Input from Students**

The faculty of the College of Nursing and Health Sciences places great value on evaluative input from students. Evaluation of courses, instructors and clinical facilities provides the College with important data which is used to strengthen the program. Data is analyzed as to trends and themes and is important to curriculum and sequencing decisions. All evaluations for courses posted are online. The online mechanism allows us the opportunity to tabulate and store information in order to analyze trends within the curriculum. Please be assured that this information is secured and not released until after grades are submitted. No names are available to faculty. In order to garner some reliability and validity, the College must have representative data from the student population. That representation, based on the literature, has been set at 70%. The College is anticipating that students will thoughtfully participate in the evaluation process which will assist the faculty with the growth of the program. A link to evaluations will be available on Blackboard toward the end of the semester. Thank you in advance for your assistance with the evaluation process.

**Academic Integrity and Honesty**
It is expected that University students will demonstrate a high level of maturity, self-direction, and ability to manage their own affairs. Students are viewed as individuals who possess the qualities of worth, dignity, and the capacity for self-direction in personal behavior. 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 intentionally, knowingly, or carelessly presenting the work of another as one’s own). Please see the following sites for additional information:

University Student Handbook and Code of Conduct: http://www.tamucc.edu/~students
University catalog related to academic integrity and honesty: http://catalog.tamucc.edu/

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 CCH 116. If you are a returning veteran and are experiencing cognitive and/or physical access issues in the classroom or on campus, please contact the Disabilities Services office for assistance at (361) 825-5816

Title IX

As part of the Texas A & M Corpus Christi University policy, pregnant students are urged to contact the Title IX office for facilitation of academic issues impacted by pregnancy, delivery and subsequent complications. Contact information: Mr. Samuel Ramirez, Title IX Coordinator or Ms. Rosie Ruiz, Deputy Title IX Coordinator (361) 825-5826).

Active Military Duty

Active duty military personnel, military spouses, and veterans with special circumstances (eg: deployment, drill requirements, disabilities) are welcome and encouraged to communicate these, in advance if possible, to the course and clinical instructor.

Grade Appeals Process

The College of Nursing and Health Sciences (CONHS) adheres to the University’s student grade appeal procedures described in Section 13.02.99.C2.01 (revised May, 2013) and follows those guidelines. See http://academicaffairs.tamucc.edu/Rules_Procedures/ for the University
procedure and see http://conhs.tamucc.edu/shb/ for the CONHS process identified in the Student Handbook.

Support Services

Students are encouraged to seek faculty assistance in accessing University Services, including tutoring, health services, personal counseling, degree counseling, financial aid, learning resources, job/work placement, career guidance, and computer/technical support/instruction. If a student is interested in other support services provided by the University, the student is encouraged by the College of Nursing and Health Sciences and the University to seek these services.