Course Change Request

Date Submitted: 11/03/17 4:12 pm

Viewing: PHPM 623 : Health Care Financial Management I

Last edit: 01/16/18 2:06 pm

Changes proposed by: monica-a-garza

Programs referencing this course


Other Courses referencing this course

- As A Banner Prerequisite:
  - PHPM 680 : Health Systems Leadership

Contact(s)

<table>
<thead>
<tr>
<th>Name</th>
<th>E-mail</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monica Garner</td>
<td>magarnersph.tamhsc.edu</td>
<td>979-436-9483</td>
</tr>
</tbody>
</table>

Rationale for Course

The proposed changes are part of a routine curriculum review.

Edit

Course prefix     PHPM
Course number     623
Department        Health Policy & Management
College/School    Public Health
Academic Level    Graduate
Effective term    2018-2019
Complete Course Title
Health Care Financial Management I
Abbreviated Course Title
HEALTH CARE FINANCIAL MGMT I

Catalog course description

Course is designed as an overview of health financing and techniques for financial management in health service settings, blending theory and practice through lecture discussion and case analysis. This course also examines major sources of public and private health services funding.

Prerequisites and Restrictions

Should catalog prerequisites / concurrent enrollment be enforced?

- No

Crosslistings

- No

Stacked with

- No

Semester   Credit Hour(s) (per week) Contact Hour(s) Lecture: Total 3-4 Lab: 0 Other: 0

In Workflow

1. PHPM Reviewer
2. PHPM Department Head
3. Curricular Services Review
4. PH Committee Preparer
5. PH Committee Chair
6. PH College Dean
7. GC Preparer
8. GC Chair
9. Faculty Senate Preparer
10. Faculty Senate
11. Provost II
12. President
13. Curricular Services
14. Banner

Approval Path

1. 11/03/17 4:14 pm
   Monica Garner (monica-a-garza):
   Approved for PHPM Reviewer
2. 11/06/17 8:31 am
   Mike Morrisey (morrisey):
   Approved for PHPM Department Head
3. 11/14/17 6:49 pm
   Sandra Williams (sandra-williams):
   Approved for Curricular Services Review
4. 11/22/17 8:12 am
   Rick Danko (danko):
   Rollback to PHPM Reviewer for PH Committee Preparer
5. 11/22/17 10:03 am
   Monica Garner (monica-a-garza):
   Approved for PHPM Reviewer
6. 11/27/17 1:15 pm
   Mike Morrisey (morrisey):
   Approved for PHPM Department Head
7. 12/06/17 1:48 pm
   Sandra Williams (sandra-williams):
   Approved for Curricular Services Review

https://nextcatalog.tamu.edu/courseleaf/approve/
Repeatable for credit? Yes

CIP/Fund Code 5122110014

Default Grade Mode Letter Grade (G)

Method of instruction

Lecture

Will sections of this course be taught as non-traditional? [i.e., parts of term, distance education]

Yes

Learning Outcomes

Meets traditional face-to-face learning outcomes.

Describe how learning outcomes are met or provide justification why they are not met.

Learning outcomes are met through course lectures, readings and homework. Attached is a course calculation document.

Hours

Meets traditional face-to-face hours.

Describe how hours are met or provide justification why they are not met.

Hours or provided in course lectures, readings and homework. Attached is a course calculation document.

Will this course be taught as a distance education course?

Yes

I verify that I have reviewed the FAQ for Export Control Basics for Distance Education.

Yes

Is 100% of this course going to be taught in Texas?

Yes

Will classroom space be needed for this course?

No

This will be a required course or an elective course for the following programs:

Required [select program]

Elective [select program]

Course Syllabus

Syllabus: Upload syllabus

Upload syllabus PHPM 623_syllabus_F18_v2.docx
Letters of support or other documentation: No

Additional information

Reviewer Comments

Rick Danko (danko) (11/22/17 8:12 am): Rollback: Rollback to adjust DE statement and nontraditional course documentation

Sandra Williams (sandra-williams) (12/06/17 1:53 pm): Edits will be made to catalog course description to conform to catalog style guide when full approval is received.

Szu-hsuan Lin (micheysz) (01/16/18 2:07 pm): SPH CC approved for nontraditional delivery, per University Rule 11.03.99.M1.
Instructor Information

Course title and number: PHPM 623: Healthcare Financial Management (Executive MHA Program)

Term: Summer 2017, April 9, May 13-14, June 10 (ground and online)
Meeting times and location: Weekends at Texas Medical Center, 11th floor classroom; online between classroom sessions

Instructor Name(s): Thomas R. Miller, PhD, MBA
Teaching Assistant(s): NA
Telephone number: TBA
Email address: trmiller@sph.tamhsc.edu
Office hours: By appointment (call, email, or Adobe Connect)

Office location:

Course Description

This course focuses on the most important accounting and financial management principles and concepts relevant to management of health services organizations. The benefits students receive from this course are directly related to their level of class preparation and participation; i.e., the level of effort put into this course. Throughout the course, financial management will be examined in light of the unique aspects of the health care industry. The course emphasizes the development of analytical thinking and decision-making skills. At the end of the course, the students should have a strong financial management foundation with an understanding of key issues, challenges, and solutions to use in health care organizations. Classes will feature lectures, case studies, and discussion of current and “real life” issues within health care financial management. Questions from students during classes are encouraged; however, time limitations may be set to ensure that all the material is adequately covered. Students will be required to use Microsoft Office Excel extensively. All assignments, whether problems or questions to be answered in essay form, will be submitted electronically. The Texas A&M University eCampus Learning will be used to post class notes, assignments, and grades, and to receive completed homework from the students.

Prerequisites

Admission to the EMHA program.

Course Objectives

<table>
<thead>
<tr>
<th>Competencies</th>
<th>Course Objectives</th>
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<tbody>
<tr>
<td>Identify the main components and issues of the organization, financing, and delivery of health services and public health systems in the US.</td>
<td>Describe the role of management accounting in health services organizations and apply basic managerial accounting concepts (Knowledge)</td>
</tr>
</tbody>
</table>
Identify the main components and issues of the organization, financing, and delivery of health services and public health systems in the US.

Understand health care business basics and payment for health care services (Knowledge, Comprehension)

Understand basic cost estimation techniques and distinguish between full costs and differential costs (Comprehension)

Apply the principles of program planning, development, budgeting, management, and evaluation in organizational and community initiatives.

Define and understand cost-volume-profit and contribution margin analysis, how to prepare such analyses, and their uses and limitations (Comprehension, Application)

Define a responsibility center and the management control process (Comprehension)

Define and understand management performance reports and variance analysis (Comprehension, Application)

Understand the use of net present value analysis and determining returns on capital investments (Comprehension, Analysis, Application)

Describe the basic forms of business financing and summarize the capital structure decision process (Knowledge, Comprehension)

Explain basic current asset management techniques (Knowledge, Comprehension)

Explain the format and contents of a business’s financial statements (Knowledge, Application)

Assess the financial condition of an organization (Application, Comprehension, Analysis)

**Skills Sets Developed and/or Used**
- Email use (management, confidentiality, etiquette)
- Understanding healthcare finance and its terminology
- Budget preparation and analysis
- Financial analysis, problem solving
- Spreadsheet
- Microsoft Word

**Textbook and/or Resource Material**

### Course Topics, Calendar of Activities, Major Assignment Dates

This is an executive format course that will include four, all day in-person sessions with online materials provided to students between these sessions. Students will read materials assigned for each module as well as view any online videos/PowerPoint presentations. Materials are made available online through Blackboard and students are responsible for using the schedule in this syllabus to complete required materials.

Each day will be divided into two sessions, each covering multiple topics. There will be a brief quiz at the end of the afternoon sessions, for a total of 4 quizzes, to assess comprehension of basic concepts. There also will be homework assignments from the text book, three cases and a Final Exam.

<table>
<thead>
<tr>
<th>Week #/Dates</th>
<th>Topic</th>
<th>Readings and Assignments (additional articles may be assigned as well)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 – April 9  Morning Session</td>
<td>Pre-introduction mini-case Introduction, Course Overview Accounting &amp; Finance Basics* Health Insurance/Payment Methods*</td>
<td>Chapters 1-2 NOTE: These chapters (1-2) will likely be discussed after Chapters 5-7</td>
</tr>
<tr>
<td>1 – Afternoon Session</td>
<td>Costing and Profit Analysis Quiz #1 Case A Assignment and Discussion Preparation for May Sessions Case B Introduction</td>
<td>Chapters 5-7 (due 4/30 11:59 pm) Questions: 5.5, 5.8, 5.9, 7.6, 7.7, 7.9 Problems: 5.5, 5.8.b, 5.9, 6.1, 6.2, 6.5, 7.5, 7.8 Case A material due 5/12 11:59 pm Possible information (minimal time) related to Case B due 5/7 11:59 pm</td>
</tr>
<tr>
<td>2 – May 13 Morning Session</td>
<td>Case A Presentations Income Statement Balance Sheet/Financial Position Statement of Cash Flows</td>
<td>Chapters 3-4 (due 5/21 11:59 pm) Questions: 3.6-3.8, 4.1, 4.4, 4.9 Problems: 3.3, 3.6, 4.7, 4.8</td>
</tr>
<tr>
<td>2 – Afternoon Session</td>
<td>Financial Statements – continued Planning and Budgeting Financial Statement Analysis Quiz #2 Case B Assignment</td>
<td>Chapters 8, 17 (due 5/21 11:59 pm) Questions: 8.8, 17.2, 17.6, 17.9 Problems: 8.4, 17.5</td>
</tr>
<tr>
<td>3 – May 14 Morning Session</td>
<td>Time Value Analysis Financial Risk and Return</td>
<td>Chapters 9-10 (due 5/28 11:59 pm) Questions: 9.4-9.6, 10.1, 10.4, 10.9 Problems: 9.7a,b,c; 9.11, 9.15</td>
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<tr>
<td>4 – June 10</td>
<td>Final Exam Long-term Debt Financing</td>
<td>Chapter 11</td>
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</tbody>
</table>


Grading Policies

All tasks will be assigned a numeric and/or letter grade. Assignments submitted after the due date and time, but prior to posting of grades for that assignment are eligible for up to half credit. Once grades are posted, late submittals are not accepted. If your grade is not posted, or if you would like to appeal your posted grade, you must contact Dr. Miller in via email within 7 days to initiate a review/appeal. After 7 days, no grade changes will be considered.

The final grade for the course will be determined by the weighted average of the assignments as follows:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Percentage of Final Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 Session Quizzes</td>
<td>20</td>
</tr>
<tr>
<td>3 Cases</td>
<td>35</td>
</tr>
<tr>
<td>Final Exam</td>
<td>25</td>
</tr>
<tr>
<td>Homework</td>
<td>15</td>
</tr>
<tr>
<td>Group/Class Participation</td>
<td>5</td>
</tr>
</tbody>
</table>

Grading Scale:
- **A** = 90 - 100
- **B** = 80 - 89
- **C** = 70 - 79
- **D** = 60 - 69
- **F** = 0 - 59

Final numerical scores will be rounded to the nearest whole number; e.g., 89.4 = 89; 79.5 = 80; 69.6 = 70, etc.

Attendance and Make-up Policies

As stated above, the University views class attendance as the responsibility of an individual student. Attendance is essential to complete the course successfully. University rules related to excused and unexcused absences, as well as make-up policies, are located on-line at [http://student-rules.tamu.edu/rule07](http://student-rules.tamu.edu/rule07).
Other Pertinent Course Information

Every effort will be made to ensure that power point lecture files, notes, articles and assignments are available online in a timely manner. Written assignments will be delivered thru the Blackboard course website. Handouts, changes in assignments or the schedule of class modules will be announced on the Bb course webpage. E-mail contact will be initiated with all students the first week of class. If you do not have access to your assigned TAMHSC e-mail account, it is your responsibility to make the instructor aware of that fact so that other arrangements may be made. You are expected to use Blackboard e-mail address for all official correspondence.

eCampus (Blackboard)

If this course uses eCampus: Within the course’s eCampus site you will access the learning materials, tutorials, and syllabus; discuss issues; submit assignments; take quizzes; email other students and the instructor; participate in online activities; and display your projects.

In order to access the course material you will need to go to login into Howdy and then click the eCampus button on the top right or look for Quick Links on the bottom of the School’s homepage or go to http://ecampus.tamu.edu Please do not contact your instructor with technical problems. If you are having a technical problem with the course, review the Blackboard Learn Tutorials (at the top-right of School’s Office of Academic Assessment and Instructional Technology website). For login issues (password not working), please contact TAMU Help Desk at helpdesk@tamu.edu via E-mail, or phone to (979) 845-8300. Your eCampus login is the same as your Howdy login (NetID).

Computer Requirements for Online Courses

For this and all online courses we recommend the minimum technical requirements outlined on our “SPH Computer Requirements for Online Courses” web page, located at http://www.sph.tamhsc.edu/assessment-instructional/com-requirement.html

All computing problems or other technical issues not related to eCampus, please contact:

- TAMHSC related account: helpdesk@tamhsc.edu via E-mail, or phone to (979) 862-8029
- TAMU related account: helpdesk@tamu.edu via E-mail, or phone to (979) 845-8300

Important!!! Save your work as you go along. Nothing is more discouraging than to lose an assignment due to a computer hang ups! You may want to also make hard copies of your work to have “proof” and save yourself time and trouble!

Plagiarism Virtual Course

Plagiarism is the leading form of academic dishonesty that the School of Public Health has to address. As a SPH student, you are responsible for knowing what plagiarism is and how to avoid it. All SPH students are automatically enrolled in Plagiarism Virtual Course on eCampus. This virtual course provides you with information and examples related to plagiarism in an effort to reduce the number of reported incidents. Please find a tutorial and resources under "Content." In addition, please find Turnitin, a software package that allows you to check whether you may have plagiarized your document. Please see Phuong Huynh: phuong@sph.tamhsc.edu for additional information.

Course Evaluation

Constructive feedback from students on course evaluations is taken very seriously at the School of Public Health. I am asking for your assistance in helping the School in its assessment of courses and faculty
through your participation in the evaluation of your courses. As public health professionals you will one day have the responsibility to evaluate colleagues and health initiatives. The School views providing feedback on the School's courses as part of your professional responsibility.

**SPH Mission**

The Texas A&M School of Public Health is committed to transforming health through interdisciplinary inquiry, innovative solutions, and development of leaders through the Aggie tradition of service to engage diverse communities worldwide.

**Americans with Disabilities Act (ADA)**

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 Disability Services, currently located in the Disability Services building at the Student Services at White Creek complex on west campus or call 979-845-1637. For additional information, visit [http://disability.tamu.edu](http://disability.tamu.edu).

**Academic Integrity**

Academic integrity is the pursuit of scholarly activity free from fraud and deception and is an educational objective of this institution. Students are expected to adhere to all TAMUS, TAMU, HSC, and School policies regarding academic integrity and classroom conduct. Academic dishonesty includes, but is not limited to, cheating, plagiarizing, fabricating information or citations, facilitating acts of academic dishonesty by others, having unauthorized possession of examinations, submitting work of another person or work previously used, or tampering with the academic work of another student. Individuals found guilty of academic dishonesty may be dismissed from the degree program, and at a minimum will receive an F for the course. It is the student’s responsibility to have a clear understanding of how to reference other individuals’ work, as well as having a clear understanding in general as to the various aspects of academic dishonesty. A tutorial on this issue is available at: [http://SPH.tamhsc.edu/academic-affairs/academic-integrity.html](http://SPH.tamhsc.edu/academic-affairs/academic-integrity.html). A plagiarism tutorial can be found in Blackboard. Information on the Aggie Honor Code can be found at [http://aggiehonor.tamu.edu](http://aggiehonor.tamu.edu).

Remember:

“An Aggie does not lie, cheat, or steal, or tolerate those who do.”

**Copyright Statement**

The materials used in this course are copyrighted. These materials include but are not limited to syllabi, quizzes, exams, lab problems, in-class materials, review sheets, and additional problem sets. Because these materials are copyrighted, you do not have the right to copy the handouts, unless permission is expressly granted by the instructor.

**FERPA**

The Federal Education Rights & Privacy Act requires that we advise students that by registering for this course, their HSC assigned e-mail address will be revealed to classmates and the instructor. By continuing your enrollment in the course you acknowledge your understanding of this policy. By enrolling in this course you agree to the following statement: “I understand that as a result of registering for this course, my HSC/Blackboard assigned e-mail address will be revealed to classmates and the instructor.”

**Equal Opportunity Statement**
The Texas A&M Health Science Center is an Equal Opportunity/ Affirmative Action employer. Inquiries regarding nondiscrimination policies may be directed to the Human Resources Officer by phone at (979) 436-9208, email hr@tamhsc.edu, or by mail at 200 Technology Way, College Station, TX 77845.

**DISCLAIMER**

This syllabus is representative of materials that will be covered in this class; the schedule and topics list are subject to change. These changes will be discussed in class and subsequently communicated via email or posted as announcements. If you have any problems related to this course, please feel free to discuss them with the instructor.

**Title IX**

Title IX of the Education Amendments of 1972 protects people from sex discrimination in educational programs and activities at institutions that receive federal financial assistance. Texas A&M University and the Texas A&M Health Science Center are committed to maintaining a learning environment that is free from discriminatory conduct based on gender. As required by Title IX, the University does not discriminate on the basis of sex in its education programs and activities, and it encourages any student or non-student who thinks that he or she has been subjected to sex discrimination, sexual harassment (including sexual violence) or sexual misconduct by another student, member of the faculty or staff, or campus visitor or contractor, to immediately report the incident to any of the individuals persons or offices listed below.

**WHERE TO REPORT:**
James Nachlinger,
Executive Director, Payroll and HR Services
Title IX Coordinator
979-436-9207
nachlinger@tamhsc.edu

The University encourages students to immediately consult with or report incidents of sex discrimination, sexual harassment (including sexual violence) or sexual misconduct to the TAMHSC Title IX Coordinator. Students may also report incidents of sex discrimination, sexual harassment (including sexual violence) or sexual misconduct to any School of Public Health administrator, university administrator, official or unit supervisor, who is then responsible for promptly notifying any of the above Title IX coordinators of the reported incident.
APPENDIX A: COMPETENCIES

1. Council on Education for Public Health (CEPH)

D1. MPH & DrPH Foundational Public Health Knowledge

Profession & Science of Public Health
D1.1. Explain public health history, philosophy and values
D1.2. Identify the core functions of public health and the 10 Essential Services
D1.3. Explain the role of quantitative and qualitative methods and sciences in describing and assessing a population’s health
D1.4. List major causes and trends of morbidity and mortality in the US or other community relevant to the school or program
D1.5. Discuss the science of primary, secondary and tertiary prevention in population health, including health promotion, screening, etc.
D1.6. Explain the critical importance of evidence in advancing public health knowledge

Factors Related to Human Health
D1.7. Explain effects of environmental factors on a population’s health
D1.8. Explain biological and genetic factors that affect a population’s health
D1.9. Explain behavioral and psychological factors that affect a population’s health
D1.10. Explain the social, political and economic determinants of health and how they contribute to population health and health inequities
D1.11. Explain how globalization affects global burdens of disease
D1.12. Explain an ecological perspective on the connections among human health, animal health and ecosystem health (e.g., One Health)

D2. MPH Foundational Competencies

Evidence-based Approaches to Public Health
D2.1. Apply epidemiological methods to the breadth of settings and situations in public health practice
D2.2. Select quantitative and qualitative data collection methods appropriate for a given public health context
D2.3. Analyze quantitative and qualitative data using biostatistics, informatics, computer-based programming and software, as appropriate
D2.4. Interpret results of data analysis for public health research, policy or practice

Public Health & Health Care Systems
D2.5. Compare the organization, structure and function of health care, public health and regulatory systems across national and international settings

D2.6. 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
D2.7. Assess population needs, assets and capacities that affect communities' health
D2.8. Apply awareness of cultural values and practices to the design or implementation of public health policies or programs
D2.9. Design a population-based policy, program, project or intervention
D2.10. Explain basic principles and tools of budget and resource management
D2.11. Select methods to evaluate public health programs

Policy in Public Health
D2.12. Discuss multiple dimensions of the policy-making process, including the roles of ethics and evidence
D2.13. Propose strategies to identify stakeholders and build coalitions and partnerships for influencing public health outcomes
D2.14. Advocate for political, social or economic policies and programs that will improve health in diverse populations
D2.15. Evaluate policies for their impact on public health and health equity

Leadership
D2.16. Apply principles of leadership, governance and management, which include creating a vision, empowering others, fostering collaboration and guiding decision making
D2.17. Apply negotiation and mediation skills to address organizational or community challenges

Communication
D2.18. Select communication strategies for different audiences and sectors
D2.19. Communicate audience-appropriate public health content, both in writing and through oral presentation
D2.20. Describe the importance of cultural competence in communicating public health content

Interprofessional Practice
D2.21. Perform effectively on interprofessional teams

Systems Thinking
D2.22. Apply systems thinking tools to a public health issue

MPH HPM Concentration Competencies

1. Analyze the role and impact of policy and management on the public health and the health of communities. Develop and justify budgets
2. Develop and justify budgets that support programs and organizations in the public health and health care sectors.
3. Evaluate policy and management structures, functions, authorizations, and challenges facing public health organizations and their ability to improve health outcomes.
4. Create project or program goals, strategies, and objectives; and explain their effect on public health or health care.
5. Recommend and justify policies or organizational initiatives for implementation after examining their feasibility and implications.
Commission on Accreditation of Healthcare Management Education (CAHME)

MHA CORE COMPETENCIES:
1. Identify the main components and issues of the organization, financing and delivery of health services and public health systems in the United States.
2. Describe the legal and ethical bases for public health and health services.
3. Explain methods of ensuring community health safety and preparedness.
4. Discuss the policy process for improving the health status of populations.
5. Apply the principles of program planning, development, budgeting, management and evaluation in organizational and community initiatives.
6. Apply principles of strategic planning and marketing to public health.
7. Apply quality and performance improvement concepts to address organizational performance issues.
8. Apply "systems thinking" for resolving organizational problems.
9. Communicate health policy and management issues using appropriate channels and technologies.
10. Demonstrate leadership skills for building partnerships.

MHA PROGRAM SKILLS

TECHNICAL SKILLS
Software Skills
1. Database
2. Presentation
3. Spreadsheet
4. Word processing

Statistical Analysis
5. Descriptive statistics
6. Graphical presentation of data
7. Inferential statistics

Public Health Quantitative Methods
8. Community and/or population needs assessments
9. Access and use vital statistics and other population health indicators
10. Calculate basic epidemiology measures

Quantitative Methods for Health Services Delivery
11. Understanding healthcare finance
12. Financial analysis
13. Economic analysis
14. Concepts and principles of risk
15. Methods and tools for quality and process improvement
16. Methods and tools for operations management

MANAGEMENT SKILLS

Oral Communication Skills
17. Interviewing skills
18. Presentation skills
19. Team building skills

Written Communication Skills
20. Healthcare terminology and acronyms
21. Memos
22. Business reports
23. Résumés
24. Electronic media including e-mail & social media

Planning and Implementation Skills
25. Team building
26. Project management
27. Budget preparation and analysis
28. Strategic and business planning
29. Problem solving

Understanding and Practice of Leadership
30. Understanding attributes of leadership
31. Demonstrate leadership
32. Professionalism
33. Critical thinking

Professionalism and Professional Development
34. Ethics
35. Culture and diversity
36. Accountability
37. Etiquette
38. Network