Course Syllabus  
Spring 2017 – 8W2

Course Title: Health Care Finance  
Course Prefix/Number: HSA 3170  
Credit Hours: 3  
Instructor: Adam Smith MBA  
Email: Please email me from within this MyCourses course using the email tool under the Communication’s tab. If MyCourses is unavailable please email me using my college account: smith.adam@spcollege.edu.  
Phone: Off-Campus; Please email within MyCourses for phone appointment  
Office/Virtual Hours: You can expect a response from me within 24-48 hours of an inquiry via e-mail.  
Instructor Web Page: [http://www.spcollege.edu/instructors/id/2423](http://www.spcollege.edu/instructors/id/2423)

Program Administration  
Dean, College of Health Sciences: Rebecca Ludwig, PhD  
Administrative Services Specialist: Sandy Malkin  
Administrative Services Specialist Phone: 727-341-3771  
Office Location: HEC 179  
Course Mentor: Wendy Shellhorn, PhD, MPH, MEd  
Course Mentor Email: Shellhorn.Wendy@spcollege.edu

Important Course Dates:  
• Last day to drop with a full refund: March 17, 2017  
• Last day to withdraw with a “W”: April 13, 2017

Students are responsible for all information in the course syllabus. Please print and save this syllabus to have available for ease of reference. The syllabus is referenced in the Syllabus Module on the course homepage. You will be required to reference this syllabus during your final Capstone Experience.

Required Textbooks:  

Required Materials (Required for all Students in This Course)  
Health Services Administration Style Guide 2016 – 2017. Available in MyCourses. Enter your course then follow this path: Course Content > Resources > Course Resources > Style Guide. The Style Guide may be downloaded and saved (Available as a PDF) for future reference.

December 6, 2016
Attendance: For this class, **active participation/attendance is defined** as logging into the course throughout the week, participating in online discussion forums and completing and submitting required assignments, quizzes & posting forums by the posted due dates each week of the course. Thus, simply logging in does not constitute attendance. Please see the link to the “How to be a Successful Student” ([https://www.spcollege.edu/addendum/](https://www.spcollege.edu/addendum/)) for additional details.

- **Holidays:** Because of the shortened nature of this course, holidays that occur during this course are not considered days off. All due dates are posted in the course snapshot. Please plan ahead for all religious and personal holidays so that your work is not considered late.

Course Time Commitment: This course is organized into 8 weekly Modules and requires your active participation. Expect to spend about **8-12 hours** of time per week for each course.

Course Meeting Times: This is an online, eight (8) week course; this course is not self-paced. Module/weekly pages will generally open at least by Monday morning at 8 a.m. **Please check the course snapshot for complete details on beginning and ending dates of modules/weeks.** Due to its shortened timeframe Module/week 8 may have different open and close dates.

Assignments/Discussion Postings: Each week you will be required to complete assignments, activities and/or discussion postings. All weekly assignments are due before 11:59 p.m. Sunday, EST or as stated in the course snapshot. Discussion posts should be made throughout the week. All first original discussion postings are due before 11:59 p.m. Thursday, EST. All discussion replies are due before 11:59 p.m. Sunday, EST. Please note that submitting all discussion post replies late on Sunday night is not sufficient engagement in class discussions and will be graded accordingly. All assignments must be submitted to the dropbox as an attachment.

Contacting the Instructor: The best way to contact me is via email within this course. If MyCourses is unavailable, please contact me using your @live.spcollege.edu at the address posted on page one. You may expect a response from me within 24-48 hours. Please do not send emails from your personal email accounts (Yahoo, Gmail, etc.) as they will be filtered to SPAM.

Course Description:
Prerequisite: HSA 3104 with a minimum grade of C or Prerequisite: HSA 4184 with a minimum grade of C and Admission to: Health Services Administration BAS Program. This course provides students with an overview of the principle financial mechanisms in the U.S. Healthcare Industry and the critical issues the industry currently faces. Additionally, it provides students with a foundation in using financial tools which will enable them to better understand health care finances and analysis within the health care system.

Major Learning Outcomes:
1. The student will demonstrate an understanding of health care providers’ financial analysis by:

   a. discussing the major trends in health care environment and how these trends influence the provision of health services.
b. discussing the role of financial management in health services.

c. describing the key features of insurance.

d. discussing the major types of third party payment including Medicare.

2. The student will demonstrate an understanding of basic financial management and the budgeting process by:

a. describing how managers use project classification and post-audits in the capital budgeting process.

b. discussing the role of financial analysis in health services capital budgeting decisions.

c. analyzing a basic capital budget.

d. conducting a project risk assessment and explaining how it is incorporated into the budgeting process.

e. describing and applying the opportunity cost principle.

f. discussing the various types of debit, including long-term and short-term and its features.

g. defining and differentiating types of financial risks.

h. analyzing time value analysis’ role in healthcare financial management.

3. The student will demonstrate an understanding of the financial implications of strategic planning by:

a. describing financial and operating analysis.

b. describing the general strategic planning process for health care organizations.

c. discussing various methods used to forecast income statements and balance sheet accounts.

d. describing how the growth method is used to forecast a business’s financial strategy.

4. The student will demonstrate an understanding of the influence financing has on governance and operational structure within health care by:

a. describing how financing influences the governance and structure on healthcare organizations.

b. analyzing how the financing influences the governance and structure on healthcare organizations.
c. analyzing how the financing of health care issues such as technology, aging population, quality of care can impact health care governance and structure.

d. describing how health care costs can be controlled in order to provide health care organizations with more resources to better manage their governance and structure.

Criteria Performance Standard:
Upon successful completion of this course the student will, with a minimum of 70% accuracy, demonstrate mastery of each of the above stated objectives through classroom measures developed by the individual course instructor.

Academic Integrity: All academic work submitted to satisfy course requirements is expected to be the student’s OWN work. Cheating and plagiarism will not be tolerated. Please remember that plagiarism is not restricted to copying someone else’s work, but also includes paraphrasing another’s work without proper attribution. This includes “cutting and pasting” from Internet sources and the use of photos, figures, tables or clip art that is not classified as free ware. Please see SPC’s Academic Honesty page, to learn more about how to avoid plagiarism: http://www.spccollege.edu/academic honesty

Resubmission of Work: All work submitted for grading in a course must be original to that course attempt. No previously submitted course work will be accepted for subsequent course attempts. Resubmission of work is considered self-plagiarism and is as serious as other forms of plagiarism. All forms of plagiarism are reported to the Associate Provost and Dean.

Health Services Administration Program/Course Policy Regarding Quoted Material

In the HSA program we expect students to demonstrate the ability to integrate critical thought with a synthesis of the reading done for assignments. This means the student should use their own words to communicate facts as well as knowledge, thoughts, reactions, and reflections. Any text taken directly from another source is not considered the student’s work; it is a compilation of the words of others, and students will not receive a grade for quoted and/or cut and pasted material.

- Students are expected to understand and demonstrate appropriate paraphrasing, citations and references. (See the HSA Style Guide or Library Website)

Health Services Administration Department Late Policy – Please Read Carefully

A. Late Assignments (Examples: Papers, PowerPoints, Projects, Worksheets, etc.):
- Assignments submitted within 24 hours of due date - worth 50% of their graded value (grade achieved, minus 50%).
- Failure to submit any assignment within 24 hours of the due date will result in a zero for the assignment. All due dates are listed in the Course Snapshot. No assignments will be accepted 24 hours beyond the due date.
- Late course work from Module 7 and Module 8 will NOT be accepted past their stated due dates in the Course Snapshot.
B. Late policy for Quizzes and Discussion Forums:
- Quizzes may not be made up; the due date is in Course Snapshot.
- Discussion postings made after the midnight Sunday deadline for any module will not receive credit and cannot be made up.

Course Grading:

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<tr>
<th>Letter Grade</th>
<th>Points Range</th>
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<tbody>
<tr>
<td>A</td>
<td>203 – 225</td>
</tr>
<tr>
<td>B</td>
<td>180 – 202</td>
</tr>
<tr>
<td>C</td>
<td>158 – 179</td>
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<tr>
<td>D</td>
<td>135 – 157</td>
</tr>
<tr>
<td>F</td>
<td>&lt; 134</td>
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Important Information to Remember: Faculty and students are responsible for maintaining a positive learning environment. As future health or human services professionals, students are expected to conduct themselves in a professional manner at all times.

Student Survey of Instruction: The student survey of instruction is administered in courses each semester. It is designed to improve the quality of instruction. Students are expected to complete the survey in each course. All student responses are confidential and anonymous and will be used solely for program and curriculum improvement.

Internet Caution: This course requires the use the Internet for some assignments and activities. Please note that other Internet users may be able to access students’ works whether the access is secured or unsecured. The College cannot protect against the type of materials on the Internet, piracy of students’ materials or assure the privacy of materials.

Student Resources

Learning Resources: Learning Resources are available at any campus to any student who desires help and direction with course work, either in person or online, at no cost. At the HSA Program home campus, the Health Education Center (HEC), students can contact the NIP Center at 727-341-3724. Please provide the name of your instructor, the course and specific assignment instructions. Have your assignment completed and ready for the learning resource specialist by Thursday at 5PM of the week in which the assignment is due. It is not the responsibility of the learning resource specialists to correct the students’ work, but rather, to help you improve the students’ writing skills and critical thinking abilities. The current learning resource specialists for the HSA program are:

- Suraj Wagh: Wagh.Suraj@spcollege.edu
- Lindsay Curry: Curry.Lindsay@spcollege.edu
Computer Assistance: If you experience problems accessing the course online, accessing materials, posting assignments or any other hardware or software issues, please contact the Technical Support Desk at 727-341-4357 or email onlinehelp@spcollege.edu. The Technical Support Desk is staffed daily from 7:00 a.m. to midnight.

Computer Issues: Personal computer issues can happen from time to time. It is your responsibility to contact your instructor immediately should a problem arise. Computer issues will not extend the due date for assignments, discussions, or quizzes.

Online Library: To logon to the Online Library through the SPC homepage, use your Student ID number and the last 4 numbers of your Social Security Number.

- For library help you may contact the Health Education Center library for assistance.
- Joshua Brown, brown.josh@spcollege.edu, (724) 341-3657
- Check here for the library's hours and location: http://www.spcollege.edu/libraries/#tab=6
- Ask A Librarian is available for 24/7 services https://askalibrarian.org/

Accommodations: This course is designed to be accessible and usable by everyone. Be sure to let the instructor know immediately if you encounter a required element or resource in the course that is not accessible to you.

Accessibility Services: St. Petersburg College recognizes the importance of equal access for all students. Accessibility Services is the campus office that works with students who have disabilities to provide and/or arrange reasonable accommodations. Instructors may not grant accommodations without proper notification from this Office. Due to the nature of all health programs, including the Veterinary Technology Program, accommodations requested for labs and/or a clinical will be determined by a committee that includes the HEC Accessibility Coordinator, Academic Chair, Dean, and other professionals deemed appropriate and on a case-by-case bases. These requests must be made prior to the semester starting or the in the first few weeks. Students registered with Accessibility Services are encouraged to contact their instructors early in the semester. Students who have, or think they may have, a disability (e.g. learning disability, ADD/ADHD, psychiatric, medical/orthopedic, vision, and/or hearing), are invited to contact Accessibility Services for a confidential discussion at 727-341-3721 (V/TTY) or at silvers.stefanie@spcollege.edu. Additional information is available at the college-wide Accessibility Services website: http://www.spcollege.edu/accessibility/

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Instructional Continuity Plan: In the event of a natural disaster that affects the function of the college, this online course will continue as normal.

Important Links
Please see your MyCourses homepage (http://mycourses.spcollege.edu) to access important college resources/links.
| Module 1 | Health Care Finance Overview | Biography / Introduction The 4 C's (5) | 1. Review Syllabus, Snapshot, and Course Materials  
2. See Assignment Readings in MyCourses (Course Content Link).  
3. Module 1 Homework, Taxes (10)  
4. Chapters 1-2 Quiz (10) |
|---|---|---|---|
| Module 2 | Health Care Policy and Cost Concepts | Real World Problems for the Hospitals (5) | 1. See Assignment Readings in MyCourses (Course Content Link).  
2. Module 2 Homework, Cost Assignment (5)  
3. Chapters 3-4 Quiz (20) |
| Module 3 | Health Care Pricing, Profit, and Planning | Profit Analysis (5) Planning and Budgeting (5) | 1. See Assignment Readings in MyCourses (Course Content Link).  
2. Module 3 Homework, Profit Analysis (5)  
3. Chapters 5-6 Quiz (10) |
| Module 4 | Financial Operations | Monitoring Operations with Ratios (5) | 1. See Assignment Readings in MyCourses (Course Content Link).  
2. Module 4 Homework, Operational Analysis using Dashboards (10)  
3. Chapters 7-8 Quiz (10) |
| Module 5 | Capital Investment Analysis | Capital Decision Basics (5) | 1. See Assignment Readings in MyCourses (Course Content Link).  
2. Module 5 Homework, Project Analysis (10)  
3. Chapters 9-10 Quiz (10) |
| Module 6 | Reporting Profit | Financial Statements (5) | 1. See Assignment Readings in MyCourses (Course Content Link).  
2. Module 6 Homework, Graphs (5)  
3. Chapter 11 Quiz (10) |
| Module 7 | Financial Reporting (5) | 1. See Assignment Readings in MyCourses (Course Content Link). |
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### Important Course Information:
- All module assignments are due before 11:59 p.m. Sunday, EST or as stated in the course snapshot.
- All first original discussion postings are due by due before 11:59 p.m. Thursday, EST. All discussion replies are due before 11:59 p.m. Sunday, EST

<table>
<thead>
<tr>
<th>Financial Reporting</th>
<th>Module 8</th>
<th>Financial Statement Analysis</th>
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*Check Week 8 Closing Dates – Week 8 is Short*

*Short Week – Check Closing Dates*

| 1. See Assignment Readings in MyCourses (Course Content Link). |
| 2. Chapter 13 Quiz (10) |
| 3. Student Survey of Instruction (SSI) |

| Total Points | 225 | 45 | 180 |