

SYLLABUS
Fundamentals of Health Budgeting and Financial Management, CPH 569
Fall 2009

Time: Tuesday 3:00-5:50 (there will be a 15 min break half way through class, please feel free to bring a snack)

Location: College of Nursing, Rom 470

Instructor: Gail Barker, MBA, PhD
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Office Hours: By appointment

Course Description: This course will offer a current approach to the fundamentals of budgeting and financial management, with an emphasis on non-profit and health care organizations, in particular the community health sector.

Course Prerequisites: None

Course Objectives: This course is intended to provide fundamental budget and financial management skills required for successful leadership for community health and non-profit organizations. With emphasis on community health and non-profit business concepts:

- 1) Understand the fundamentals of financial management
- 2) Construct different types of budgets and study budget processes
- 3) Learn financial accounting principles and reports
- 4) Develop a business plan
- 5) Debate the role of ethics in financial management
- 6) Understand how financial reports are used for management decision-making
- 7) Recognize the nuances of health care reimbursement

Course Notes: Course notes will be distributed throughout the semester during class. They will also be available directly from the instructor.

Required Texts/Readings: Finkler, S. A. (2009) *Financial Management for Public, Health, and Not-for-Profit Organizations (3rd Edition)*. Upper Saddle River, NJ: Pearson Prentice-Hall. ISBN-13: 978-0-13-607073-3/ISBN-10: 0-13-0607073-6

Course Requirements: By the end of the semester students must demonstrate a knowledge of financial management and accounting principles, be able to construct different types of budgets, be able to read, understand and use financial reports and compile a business plan. Students are required to complete all assignments on the respective due date as detailed in the course schedule. Late assignments will be marked down 50% of the total available assignment points unless prior approval has been obtained.

Grading/Student Evaluation:

90-100 = A

80-89 = B

70-79 = C

60-69 = D

Workload Weighting:

Attendance and weekly questions = 28%

Other assignments = 54%

Group final presentation and project = 18%

Class Attendance/Participation: Students are expected to attend all class sessions and actively participate in discussions and sharing of ideas. A minimum of 13 classes must be attended to obtain full course credit. For each unauthorized absence resulting in less than 13 classes attended, 50% of the week's points will be forfeited.

Course Schedule: (Dates of classes, readings and assignments). *Note: Assignments may change slightly based on a changing environment; in class assignments supercede syllabus assignments.*

Wk #	Assignment	Workload Points
1 - 8/25	Read Ch.1; classroom discussion, choose groups. Answer assigned questions. Each group should find a recent article related to the federal debt or health care services industry, write a 1 ½ -2 pg analysis of the article. Groups to present and debate the pros and cons of the topic of the article. Work due 9/1.	2 pts attendance & Q's 3 points article analysis
2 - 9/1	Read Ch 2; classroom discussion. Introduction to business planning process and final project. Answer assigned questions. Individually investigate and describe in one paragraph what budget system your employer (or someone close to you) uses and why. Do you agree? Groups answer assigned problems. Work due 9/8.	2 pts attendance & Q's, 1 pt question and 1 pts prob
3 - 9/8	Read Ch 3; classroom discussion and computer lab. Answer assigned questions. Answer assigned problem(s) individually & groups prepare presentation on pros/cons of different budget types (use examples.) Work due 9/15	2 pts attendance & Q's, 1 pt prob 3 pts grp present
4 - 9/15	Read Ch 4; classroom presentations. Answer assigned questions. Answer assigned individual problem(s) & group problem(s). Groups report on the organization they will analyze. Work due 9/22	2 pts attendance & Q's, 2 pts prob, 3 pts, grp prob
5 - 9/22	Read Ch 5; classroom discussion and computer lab. Answer assigned questions. Answer assigned problem(s) individually. Groups find an article write a 1 ½ -2 pg analysis of the article and discuss how to leverage the TVM in this economy. Groups to present work. Work due 9/29.	2 pts attendance & Q's 3 pts probs and 3 pts article analysis
6 - 9/29	Read Ch 6; classroom discussion and "House of Cards. Answer assigned questions. Individuals 1 page write op/ed on their opinion what might have prevented the mortgage crisis	2 pts attendance & Q's 2 pts paper
7 - 10/6	Read Ch 7; classroom discussion Answer assigned questions. Answer assigned problem(s) individually Group: You are the CEO of an organization that has a cash flow problem, what strategies and tactics will you employ to correct the problem; presentation on findings. Work due 10/13.	2 pts attendance & Q's, 1 pt prob, 2 pts group paper
8 - 10/13	Read Ch 8; answer assigned questions; classroom discussion. Groups answer assigned question(s). Individuals find an article on accountability, control processes or ethics, write a 1-2 pg analysis and be prepared to discuss. Work due 10/20.	2 pts attendance & Q's, group prob 1, 3 pts article analysis
9 - 10/20	Read Ch 9; classroom discussion. Answer assigned questions. Each student to prepare a balance sheet. Groups prepare presentation on the issues with some of the lending institutions balance sheets. Groups to identify areas that might present challenges and the group's business plan subject. Work due 10/27	2 pts attendance & Q's, 2 pts bal sheet prob 3 pts group presentation
10- 10/27	Read Ch 10; classroom discussion. Answer assigned questions. In your text, individually use Exhibits 10-8 thru 10-11 and describe in 1 half page your opinion regarding the financial health of the Hosp for Ord Surgery. Group assignments review and present the 3 most important items in chapters thus far. Assignments to be made in class Work due 11/3	2 pts attendance & Q's, 2 pt prob, 3 pts, group presentation
11 - 11/3	Read Ch 11; classroom discussion with guest lecturer. Answer assigned questions. Each student should find a recent article related to a Non-for Profit or Health Care Organization issue and be prepared to discuss. Draft budget for business plan due. Work due 11/10.	2 pts attendance & Q's, 3 pts article analysis, 2 pts grp draft budget

12-11/10	Read Ch 12-13; classroom discussion with guest lecturer Answer assigned questions. Group – go on-line and look up a government budget and look for reconciliation statement between gov't-wide and gov't fund statements, copy and hand in. Individually prepare a one page opinion paper on the pros and cons of govt accounting standards. Work due 11/17	2 pts attendance & Q's, 2 pts grp recon 3 points budget analysis
13 – 11/17	Read Ch 14; classroom discussion. Answer assigned questions. Groups find audited financial statement of an organization and run at least one ratio from each of the major categories. Work due 12/2	2 pts attendance & Q's, 3 pts grp proj
13 11/24	Thanksgiving week – no class, use time to work on final projects	
14 - 12/1	Read Ch 15; classroom discussion. Answer Homework questions in class. Finish up final projects	2 pts attendance & Q's, 2 pts ques
15 – 12/8	15 min oral presentation of project Group projects due (10-15 pages plus appendices)	7 pts oral pres, 11 pts written final project

Communications: You are responsible for reading emails sent to your UA account from your professor and the announcements that are placed on the course web site. Information about readings, news events, your grades, assignments and other course related topics will be communicated to you with these electronic methods. The official policy can be found at: <http://www.registrar.arizona.edu/emailpolicy.htm>

Disability Accommodation: If you anticipate issues related to the format or requirements of this course, please meet with me. I would like us to discuss ways to ensure your full participation in the course. If you determine that formal, disability-related accommodations are necessary, it is very important that you be registered with Disability Resources (621-3268; drc.arizona.edu) and notify me of your eligibility for reasonable accommodations. We can then plan how best to coordinate your accommodations. The official policy can be found at: <http://catalog.arizona.edu/2008%2D09/policies/disability.htm>

Academic Integrity: All UA students are responsible for upholding the University of Arizona Code of Academic Integrity, available through the office of the Dean of Students and online: The official policy found at: <http://deanofstudents.arizona.edu/codeofacademicintegrity>.

Classroom Behavior: (Statement of expected behavior and respectful exchange of ideas)
Students are expected to be familiar with the UA Policy on Disruptive Behavior in an Instructional Setting found at <http://web.arizona.edu/~policy/disruptive.pdf> and the Policy on Threatening Behavior by Students found at <http://web.arizona.edu/~policy/threatening.pdf>

Grievance Policy: Should a student feel he or she has been treated unfairly, there are a number of resources available. With few exceptions, students should first attempt to resolve difficulties informally by bringing those concerns directly to the person responsible for the action, or with the student's graduate advisor, Assistant Dean for Student and Alumni Affairs, department head, or the immediate supervisor of the person responsible for the action. If the problem cannot be resolved informally, the student may file a formal grievance using the [Graduate College Grievance Policy](http://grad.arizona.edu/academics/policies/academic-policies/grievance-policy) found at <http://grad.arizona.edu/academics/policies/academic-policies/grievance-policy>

Grade Appeal Policy: <http://catalog.arizona.edu/2008%2D09/policies/gradappeal.htm>

Syllabus Changes: Information contained in the course syllabus, other than the grade and absence policies, may be subject to change with reasonable advance notice, as deemed appropriate.