PHPM 569: Fundamentals of Health Budgeting and Financial Management

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

Locations: Tucson Location: College of Nursing, Room # CON470
Phoenix Location: Building 2, T-health Classroom, Room #2306

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

Teaching Assistant: Taylor Grogg
Email: tmgrogg@email.arizona.edu
Office Hours: By appointment

Office Hours: By appointment

Catalog 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: You will need a calculator for this course. Most Smartphones have this function. Also, a basic knowledge of Microsoft Excel is required. To demonstrate this, students must watch the Excel tutorials (unless they are familiar with Excel) and complete the posted Excel Budget Exercise in Week 1.

Learning 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

**MPH Core Competencies Addressed:**
- Defining a problem
- Determining appropriate uses and limitations of data
- Understanding how data illuminate ethical, political, scientific, economic and overall public health issues
- Making relevant inferences from data
- Effective oral and written communication skills
- Soliciting input
- Developing and presenting a budget
- Monitoring program budgets

**HSA, PHPM and PHP Core Competencies Addressed:**
- Successfully participating in financial management of the organization
- Interpersonal communications leadership
- Engaging in both quantitative and qualitative analysis utilizing finance
- Understanding legal and ethical environments to carry out an achieve organizational goals

**DrPH Competencies Achieved:**
- Identify and distribute sources of funding for public health activities
- Communicate effectively with community members

Note: DrPH students must write a policy brief defending or recommending changes to the government accounting standards. The policy brief instructions are available on the d2l website.

**Course Notes:** Course notes will be distributed throughout the semester on d2l.

**Required Texts/Readings:**


2. Students are required to obtain an American Psychology Association (APA) writing style guide or bookmark applicable sites such as [https://owl.english.purdue.edu/owl/resource/560/01/](https://owl.english.purdue.edu/owl/resource/560/01/). There are also resources available to you in the Important Student Resources folder. We will be using the APA format for this class and it will be important for you to understand APA format and citation guidelines.

**Course Requirements:** By the end of the semester students must demonstrate 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 not be accepted. If a student is prevented from submitting an assignment on time due to a D2L or network technical
error, the student must submit evidence (i.e., help desk ticket,) dated before the assignment deadline to the instructor.

**Grading/Student Evaluation:**

90-100 = A  
80-89 = B  
70-79 = C  
60-69 = D  

Please Note: Grades are not rounded up

**Grading Rubrics:**

**Excel Problem Grading Rubric:**
- Excel Problem Format and Calculations: 35%
- Methods (Description) of Calculations: 35%
- Summary of Calculations in the Context of the Problem: 30%

**Paper and PPT Grading Rubric:**
- Content = 75%
  - Thoroughness
  - Relevance
  - Logic & thought/critical thinking
- Presentation = 25%
  - Spelling
  - Grammar
  - Organization and Coherence
  - Presentation

**Co-Convened Courses:** DrPH students will prepare a policy brief defending or recommending changes to the government accounting standards.

**Workload Weighting:**

- Attendance and individual participation = 12 pts
- Peer Evaluations = 6 pts
- Weekly quiz = 13pts
- Other assignments = 49 pts
- Group final poster presentation 5 pts
- Group final project paper = 15 pts
- DrPH + 8 pts

**Class Participation:** Students are expected to attend class sessions and actively participate in class discussions and course activities both in-person and on-line. No more than 3 classes can be missed to successfully complete the course. There will be an attendance sheet at each site for you to sign each week. It is your responsibility to make sure you sign the attendance roster each week as we will not always remember you were in attendance. All class absences will result in a loss of the week’s attendance point. The homework should still be uploaded to course assignments folder and the on-line quiz should be taken by the weekly deadline to obtain homework and quiz points. NOTE: All assignments must be turned into the assignments folder by 11:59pm on the designated due date to obtain points. Work submitted that does not adhere to instructions will be reduced by 50% of available to points (ie not explaining calculations, not working in groups etc.).
Teams:
In PHPM569 there will be team and individual assignments. Teams will be preassigned and must adopt a team charter to document expectations including group assignment contribution dates (see sample team charter on course website.) Team Charters should be uploaded to the respective assignment folder in d2l. Students must also include in one or two sentences on the bottom of all team activity assignments describing each member’s contribution to the assignment. If all team members contributed equally to an assignment, a statement stating this is acceptable.

Homework Assignments:
There will be weekly homework assignments. The assignments consist of both group and individual work. All homework assignments are due Monday at 11:59 pm. Students should upload each assignment using the following format: “PHPM569_Assignment Title_Last Name.”

A. Individual Example: “PHPM569_Assignment 1: Camp Budgeting Exercise_Smith.”
B. Team Example: “PHPM569_Assignment 3: Balanced Scorecard_Smith, Jones, Matthews, Rodriguez

All assignments should be uploaded in Word, Excel, or PowerPoint. PDF documents will not be accepted unless specifically indicated. Assignment instructions might change slightly during the class and instructions provided in d2l supersede syllabus.

Excel: Students will be expected to use Excel in PHPM569. There are tutorials available in the Important Students Resources folder to help you. In Module 1, students will be asked to complete an Excel budget exercise to demonstrate a basic knowledge of Excel.

Problems, It is imperative when submitting a problem assignment that students use Excel, describe their methods to solve the problem(s) and summarize what the calculations mean. In other words, it is not sufficient to simply upload the worksheet without an explanation. Students’ methods must be provided using a text box or other descriptive means to describe in words how the problem was solved and what the answer means. Using formulas in Excel is also helpful as it allows instructors to see students’ work. An example of this requirement is available in the Important Student Resources folder. Some of the individual problem assignments will posted with solutions. Prior to submission, students are encouraged to complete the assignment and then check and/or correct their work (prior to submission) using the posted solution as a guide. The description requirements mentioned above still apply.

Papers, There will be written assignments throughout the class. Unless otherwise noted, assignments should be written using APA style and be submitted in Word format. Please review APA resources in the Important Student Resources folder in d2l. You will be notified if references are required for each assignment. Be sure you use proper formatting techniques. An abstract and table of contents are not required for PHPM 569 papers.

Quizzes:
There will be a weekly quiz during the course. Weekly Quizzes must be taken by Monday at 11:59 pm throughout the course. The quiz will be closed after this time and you will not be able to take the quiz once the deadline has passed. You may take quizzes any time during the week before the weekly due date and each quiz will be timed. All quizzes are open source.

Final Course (Capstone) Presentation and Paper:
Final Course Paper: Groups will choose a Non-Profit organization and will conduct a complete analysis
regarding the financial health of the chosen organization. Complete details for final paper are provided in the PHPM569 Final Project Outline document located in the Important Student Resources folder in d2l. The paper components are covered in the weekly material and it is strongly recommended that groups work a little bit each week on their final paper. In some weeks, homework assignments are actually part of the final project. The final project will also include a small business plan. Instructions for the business plan are included in the PHPM569 Final Project Outline document. The final paper is due Tuesday Dec 5 at 11:59pm. The instructor will go over the details of the final project in class.

Final Course Poster Presentation: Groups will prepare a poster for their final project presentation. For the poster, students will print out powerpoint slides or use other visual means to present their work. This could also be a video, a poster board etc. Presentations will be site-specific (in other words not videoconferencing.) Complete instructions for the poster presentations are located in the Important Student Resources folder. The instructor will go over the details of the final project in class.

DrPH Paper: In addition to the course project paper, DrPH students are required to individually submit a policy brief. Instructions for the DrPH policy brief are located in the Important Student Resources folder. The instructor will hold a meeting with the DrPH students to discuss the assignment.

Peer Evaluations:
Due to the amount of group work in this class, students will perform peer evaluations. The peer evaluations will represent 6 pts or 6% of the course grade and will be due Tuesday Nov 28, at 11:59 pm. Failure to complete the evaluations will result in an automatic 6 pt reduction in the student’s overall grade regardless of his/her peer evaluations submitted by other students. Peer Evaluation materials are located in the Important Course Materials and Week 13 folders.

Stockwatch Presentations: During the course, each group will be asked to choose a stock to follow and give a 5 minute presentation on their stock choice during the semester. Presentations will be timed so be sure not to go over the time limit. Groups should present their stock, provide a little background on the stock, tell the class the rational in choosing the particular stock and why this stock is going to win the Stockwatch contest. The presentation can be done as a video, a powerpoint presentation, a song, or a skit. (Yes, you read this correctly.)

Course Schedule: All weekly assignments will be available at the end the weekly lectures or in the d2l content file for the week. Below are the dates of classes, topics, readings and assignments.

<table>
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<tr>
<th>Wk #</th>
<th>Course Assignments</th>
<th>Workload Points</th>
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<tr>
<td>Week 1 – 8/21 Phx 8/22 Tuc</td>
<td>1. Watch APA formatting videos if unfamiliar with APA formatting 2. Watch Excel tutorials (if needed) 3. Read Ch 1 &amp; posted materials; Ch 1 classroom discussion 4. Introduce yourselves to your group and groups should choose group name 5. Review final project outline, final project presentation, peer evaluation form and DrPH final project instructions as applicable 6. Assignments due 8/28 at 11:59 pm a. Individually complete budget exercise b. In teams of 2-3 (not your permanent groups), students should present both sides of the question of whether or not we should focus on paying off the national debt. Each student should post the paper individually but include both names on the submission c. Individually take weekly quiz d. Upload team charter 7. Information due for 8/29 class (3:00 pm)</td>
<td>1 pt attendance/participation 1 pt Excel budget prob 3 pts Nat Debt paper 1 pt quiz</td>
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<td>Week 2 8/29 Phx</td>
<td>1. Read Ch 2 &amp; posted materials; Ch 2 classroom discussion</td>
<td>1 pt attendance/participation</td>
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<td>2. Groups Report Stock and NPO choice to TA (can be done via email)</td>
<td>1 pt Camp Bud</td>
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<td>3. Assignments due 9/4, 11:59pm:</td>
<td>1 pt Cash Dis Prob</td>
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<td>a. Individually compile Exercise Camp Budget.</td>
<td>1 pt Prob 2.20</td>
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<td>b. Individually answer cash distribution problem</td>
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<td>c. Individually complete Prob 2-20 in your textbook</td>
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<td>d. Individually take weekly quiz</td>
<td>1 pt quiz</td>
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| Week 3 9/5 | 1. No in-person class meeting. Watch recorded videos of lecture materials: Grant Budgeting and Business Planning | 2 pts Clinic Bud |
| | 2. Assignments due 9/11, 11:59pm (see instructions in d2l Week 3 content folder): | 2 pts ALA Bud |
| | a. Individually complete posted Blood Pressure Screening budget exercise. | 1 pt quiz |
| | b. Make sure budget is balanced for all years and state whether the clinic should be initiated. Check your work | |
| | c. In teams of 2 or 3 compile ALA budget using posted assumptions, program announcement guidelines and provided template | |
| | d. Individually take weekly quiz | |

| Week 4 9/12 | 1. In-person class attendance optional | 3 pts Econ Crisis paper |
| | 2. Assignments Due 9/18, 11:59pm (see instructions in d2l Week 4 Content folder): | 1 pt quiz |
| | a. Watch the CNBC House of Cards documentary (Time 1:31) In teams of 2 or 3 write a paper on the elements that contributed to the 2008 economic crisis, and the aftermath we face today; this should be factual unbiased analysis. Each student should post the paper individually but include both names on the submission | |
| | b. Individually take weekly quiz | |

| Week 5 9/19 Tuc | 1. Read Ch 3& posted materials; Chapter 3 classroom discussion. Guest speaker: Koch 3:00pm | 1 pt attendance |
| | 2. Assignments due 9/25 11:59pm: | 2 pts problems |
| | a. Individually answer assigned budget problems | 1 pt quiz |
| | b. Choose business plan topic | |
| | c. Individually take weekly quiz | |

| Week 6 - 9/26 Phx | 1. Read Ch 4 & posted materials; Ch 4 classroom discussion | 1 pt attendance/participation |
| | 2. Group Stockwatch Presentations | 3 pts problems |
| | 3. Assignments Due 10/2, 11:59pm: | 2 pts OH paper |
| | a. Individually answer assigned problems | 1 pt quiz |
| | b. Groups: prepare a paper for overhead distribution method scenario. | |
| | c. Individually take weekly quiz | |

| Week 7 10/3 Tuc | 1. Read Ch 5&6 and posted materials; Ch 5&6 classroom discussion | 1 pt attendance/participation |
| | 2. Group Stockwatch Presentations | 3 pts problems |
| | 3. Assignments Due 10/9, 11:59pm: | 2 pts NPO paper |
| | a. Individually answer assigned problems | 1 pt quiz |
| | b. Groups: Prepare a paper on how Non-Profits can use TMV to their advantage | |
| | c. Individually take weekly quiz | |
| Week 8  
10/10  
Phx | 1. Read Ch 7 & posted materials; Ch 7 classroom discussion  
2. Group Stockwatch Presentations  
3. **Assignments Due 10/16, 11:59pm:**  
   a. In teams of 2 or 3 analyze the Accounts Receivable for the Arizona Hospital and answer the question posed. Each student should post assignment individually but include both names on submission.  
   b. Groups: Compile a BCG Matrix for your NPO  
   c. Individually take weekly quiz | 1 pt attendance/ participation  
2 pts A/R paper  
2 pts Matrix  
1 pt quiz |
| Week 9  
10/17  
Tuc | 1. Read Ch 8 & posted materials; Ch 8 classroom discussion  
2. Group Stockwatch Presentations  
3. **Assignments Due 10/23, 11:59pm:**  
   a. Individually Answer Problem 8-27  
   b. Groups: Put together and upload a Balanced Score Card for your NPO  
   c. Groups: Put together and upload a Dashboard for your NPO  
   d. Individually take weekly quiz | 1 pt attendance/ participation  
1 pt problem  
2 pts BSC  
2 pts Dashboard  
1 pt quiz |
| Week 10  
10/24  
Phx | 1. Read Ch 9 & posted materials; Ch 9 classroom discussion  
2. Group Stockwatch Presentations  
3. **Assignments Due 10/30, 11:59pm:**  
   a. Individually prepare a personal balance sheet.  
   b. Groups: Analyze your NPO’s balance sheet  
   c. Groups: Identify areas that might present challenges in the final project and the group’s business plan.  
   d. Individually take weekly quiz | 1 pt attendance/ participation  
1 pt Personal Bal Sheet  
2 pts Analysis of Organ Bal Sheet  
1 pt quiz |
| Week 11  
10/31  
Tuc | 1. Read Ch 10; Ch 10 classroom discussion  
2. Group Stockwatch Presentations  
3. **Assignments Due 11/6, 11:59pm:**  
   a. Groups: Analyze your NPO’s activity and cash flow statements  
   b. Individually upload you Hospital of Ordinary Surgery Analysis  
   c. Individually take weekly quiz (Due 11/8 11:59am) | 1 pt attendance/ participation  
2 pt Hosp Ord Sur  
4 pts fin analysis  
1 pt quiz |
| Week 12  
11/7  
Phx | 1. Read Ch 14 & posted materials; Ch 14 classroom discussion  
2. Group Stockwatch Presentations  
3. **Assignments Due 11/13, 11:59pm:**  
   a. Groups: Using audited financial statements of your NPO, run at least one ratio from each of the major categories and describe financial health of your organization  
   b. Groups: Prepare Business Plan draft  
   c. Individually take weekly quiz | 1 pt attendance/ participation  
2 pts draft biz plan  
1 pt quiz |
| Week 13  
11/14  
Tuc | 1. Read Ch 11 & posted materials; Ch 11 classroom discussion. Guest speaker: Betlach @4:30pm  
2. Individually take weekly quiz (Due 11/27, 11:59pm)  
3. Upload Peer Evaluations (Due 11/28, 11:59pm) | 1 pt attendance/ participation &; 1 pt quiz  
6 pts Peer Eval |
| Week 14  
11/21  | Thanksgiving week – field work day, use time to work on final projects |
| Week 15  
11/28  
Tuc | Phoenix students, no class - work on final project papers and presentations  
Tucson student group present final poster presentations, class recap and stockwatch finale  
Reminder: All class peer evaluations due today at 11:59pm | 1 pt attendance/ participation Tuc Students |
Week 15
TBD by Students Phx

Phoenix student group final poster presentations, class recap and Stockwatch finale – Date and time TBD by instructor and class

All student work listed below is due 12/5 at 11:59pm:
1. Final group papers
2. DrPH papers

1 pts attendance/Participation Phx Students
15 pts final project
5 pts presentation
8 pts DrPH paper

<table>
<thead>
<tr>
<th>Course Summary of Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weekly Attendance</td>
</tr>
<tr>
<td>Weekly Assignments</td>
</tr>
<tr>
<td>Weekly Quizzes</td>
</tr>
<tr>
<td>Peer Evaluations (Due 11/28 or earlier)</td>
</tr>
<tr>
<td>Final Project and Presentation (Due 12/5)</td>
</tr>
<tr>
<td>DrPH Final Paper (Due 12/5)</td>
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Course Evaluation: All students should complete the course evaluation. The feedback provides valuable information to the instructor and the college and is used to improve student learning. Students are notified when the online evaluation form is available.

Communications: You are responsible for reading emails sent to your UA account from your instructor 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: https://www.registrar.arizona.edu/personal-information/official-student-email-policy-use-email-official-correspondence-students

Disability Accommodations:
It is the University’s goal that learning experiences be as accessible as possible. If you anticipate or experience physical or academic barriers based on disability or pregnancy, please let me know immediately, so that we can discuss options. You are also welcome to contact the Disability Resources (520-621-3268) to establish reasonable accommodations (as it is very important that you be registered with the DRC). For additional information on Disability Resources and reasonable accommodations, please visit http://drc.arizona.edu/students

Code of Academic Integrity
Students are encouraged to share intellectual views and discuss freely the principles and applications of course materials. However, graded work/exercise must be the product of independent effort unless otherwise instructed. Students are expected to adhere to the UA Code of Academic Integrity, available through the office of the UA Dean Students: http://deanofstudents.arizona.edu/policies-and-codes/code-academic-integrity

Classroom Behavior: (Statement of expected behavior and respectful exchange of ideas:
Present policies to foster a positive learning environment, including use of cell phones, mobile devices, etc.). Students are expected to be familiar with the UA Policy on Disruptive Student Behavior in an Instructional Setting found at: http://policy.arizona.edu/education-and-student-affairs/disruptive-behavior-instructional-setting
**Threatening Behavior Policy:** The UA Threatening Behavior by Students Policy prohibits threats of physical harm to any member of the University community, including to one’s self, [http://policy.arizona.edu/education-and-student-affairs/threatening-behavior-students](http://policy.arizona.edu/education-and-student-affairs/threatening-behavior-students)

**Nondiscrimination and Anti-harassment Policy:**
The University of Arizona is committed to creating and maintaining an environment free of discrimination, [http://policy.arizona.edu/human-resources/nondiscrimination-and-anti-harassment-policy](http://policy.arizona.edu/human-resources/nondiscrimination-and-anti-harassment-policy)

**UA Smoking and Tobacco Policy:**
The purpose of this Policy is to establish the University of Arizona’s (University) commitment to protect the health of University faculty, staff, students, and visitors on its campuses and in its vehicles, [http://policy.arizona.edu/ethics-and-conduct/smoking-and-tobacco-policy](http://policy.arizona.edu/ethics-and-conduct/smoking-and-tobacco-policy)

**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 by the instructor.

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**Telephone and Computer Use:** You are allowed to have your computer on during class while doing course work. If it is determined a student is using his/her computer for functions that are not part of the classroom activities, **all** students will be asked to turn off their computers until there is a specific computer activity assigned by the instructor. Your cell phones should be turned to silent or vibrate in order to avoid disrupting the class or disturbing your fellow students. The class break can be used to check and return emails, texts, and phone calls etc.

**Plagiarism:** Plagiarism will not be tolerated in PHPM569 and will considered class misconduct. What counts as plagiarism?
- Copying and pasting information from a web site or another source, and then revising it so that it sounds like your original idea.
- Doing an assignment with a friend and then handing in separate assignments that contain the same ideas, language, phrases, etc.
- Quoting a passage without quotation marks or citations, so that it looks like your own.
- Paraphrasing a passage without citing it, so that it looks like your own.
- Hiring another person to do your work for you, or purchasing a paper through any of the on- or off-line sources.
- Using a “help” website to obtain answers to specific assignments.

**Class Misconduct:** Any class misconduct will result in the loss of all of the assignment points for the first infraction and removal from class for the second infraction.

**Instructor Email Communication:**
- Please contact me via email at: barkerg@email.arizona.edu
- You MUST complete the subject line of your email with the Course Number: PHPM569
- Allow 48 hours for a response time. If I do not reply to you within 48 hours (including weekends), assume I did not get your email and resend. Please plan question times accordingly.