

TENTATIVE
Indiana University-Purdue University Indianapolis
School of Public and Environmental Affairs
HEALTH SERVICES FINANCIAL MANAGEMENT
SPEA-H 510 SECTION 6111
WEDNESDAY 6:00PM – 8:40PM
ROOM BS-3015

Instructor: Paul Lang
Phone: 375-2705
Email: paul.lang@nobleofindiana.org
Office Hours: By appointment

Goals and Objectives: To further develop the student's knowledge of health care financial management with additional and enhanced study of topics covered in H508 and H509. We are going to drill down into the issues presented in these previous classes for a more thorough and challenging presentation of them. The topics will include:

- Investment decisions
- Cost finding
- Pricing
- Budgets
- Capital Formation

It is the expectation that each student will demonstrate competencies in health care financial skills, decision making and implementing change when necessary. These competencies will be demonstrated through in class and out of class assignments, case study reports as well as the midterm and comprehensive final exam. These will be documented by the student's use of:

- Quantitative aptitude
- Analysis and drawing conclusions from the materials presented
- Communication proficiency
- Applying the diverse segments of financial management to an understanding of the financial viability of a healthcare organization.

Learning Outcomes: Upon completing this course the student will be able to:

- Build and analyze an organizational budget
- Perform variance analysis
- Review and determine required price decisions
- Ascertain capital needs of the organization
- Write a business plan

Class will be conducted with traditional lecture format, class discussions, in class exercises, case presentations and homework assignments. Each class lecture will be presented on power point with the slides available on Oncourse in the Schedule section prior to class. Students are encouraged to make copies of the presentations and bring them to class.

The Case Study approach will be used in class. It will be based on thirteen case studies grounded in material covered in this course. Each student will answer all of the questions in each study completely, accurately and in a professional presentation (typed and stapled). Responses that are inaccurate or not professionally presented will not receive full credit. Each case will be presented by a student(s) in class on the evening it is due. No cases will be accepted late. If the student cannot attend a class when a case is due, it is the responsibility of the student to have the case assignment delivered on or before its due date.

If a scheduling conflict arises with an exam, it is the responsibility of the student to make arrangements with the instructor for alternatives. It is at the discretion of the instructor to grant any such requests. If a student misses an exam without prior approval of the instructor, no points will be awarded for the missed exam.

Texts: Essentials of Health Care Finance, 5th Edition, Cleverly and Cameron.
Finance in Brief: Six Key Concepts for Healthcare Leaders, 2nd Edition, Kenneth Kaufman
 Case Book from Crimson Press

Requirements:

Attend class - Attendance is expected with material absences negatively impacting a student's grade

Participate - Participate in class discussions

Grading Points

Case Studies-13	260 (20 points each)
Midterm Exam	100
Final Exam	100
Total Points	460

Grade	Lowest points needed for this grade.	Lowest percentage needed for this grade.
A+	441.6	<input type="text" value="96"/> %
A	425.5	<input type="text" value="92.5"/> %

A-	409.4	89	%
B+	391.0	85	%
B	377.2	82	%
B-	361.1	78.5	%
C+	345.0	75	%
C	328.9	71.5	%
C-	312.8	68	%
D+	296.7	64.5	%
D	280.6	61	%
D-	264.5	57.5	%

Date	Activities
8/23	Intro to class—expectations—background of students— Assignment Read Chapter 2 Financial Environment of Health Care Organizations and Chapter 3 Legal and Regulatory Environment Case: Northridge
8/30	Chapter 2 Financial Environment of Health Care Organizations & Chapter 3 Legal and Regulatory Environment Assignment Read Chapter 4 Managed Care and Kaufman Concept One: Round and Round in the Circle Game: Managing the Capital Cycle Case: Boston University Medical Center
9/6	Chapter 4 Managed Care Assignment Read Chapter 8 Analyzing Financial Statements Case: Brookstone OB/GYN Associates (B)
9/13	Chapter 8 Analyzing Financial Statements Assignment Read Chapter 9 Financial Analysis of Alternative Health Care Firms Case: Care Group, Inc.

- 9/20 Chapter 9 Financial Analysis of Alternative Health Care Firms
Assignment Read Chapter 10 Strategic Financial Planning and Kaufman Concept Three: Follow the Yellow Brick Road: Financial Planning in the New Healthcare Environment
Case: Heartbreak of DRG's
- 9/27 Chapter 10 Strategic Financial Planning and Kaufman Concept Three
Assignment Read Chapter 11 Cost Concepts and Decision Making
Case: University of Miami Department of Medicine
- 10/4 Chapter 11 Cost Concepts and Decision Making
Assignment Read Chapter 12 Product Costing
Case: Crosswell University Hospital
- 10/11 Chapter 12 Product Costing
- 10/18 Midterm Exam Chapters 2, 3, 4, 8, 9, 10, 11 and 12 plus Kaufman Concepts 1 and 3
Assignment Read Chapter 13, The Management Control Process and Kaufman Concept Four: Simulation Analysis to Improve Financial Decision Making
Case: South Brookfield Hospital
- 10/25 Chapter 13 The Management Control Process and Kaufman Concept Four
Assignment Read Chapter 20 Developing the Cash Budget
Case: Menotomy Home Health Services
- 11/1 Chapter 20 Developing the Cash Budget
Assignment Read Chapter 14 Cost Variance Analysis and Kaufman Concept Two: What's My Line? Analyzing and Boosting Creditworthiness
Case: Southern State University Health System
- 11/8 Chapter 14 Cost Variance and Kaufman Concept Two
Assignment Read Chapter 18 Capital Formation
Case: Green Valley Medical Center
- 11/15 Chapter 18 Capital Formation
Assignment Read Kaufman Concept Five: Spending the Dough: Allocating Capital

Case: Bandon Associates (A)

11/22	Thanksgiving Break
11/29	Kaufman Concept Five Assignment Read Kaufman Concept Six: Strategic Budgeting: A Healthcare Imperative Case: Bandon Associates (B)
12/6	Kaufman Concept Six
12/13	Comprehensive Final Exam

SPEA 2006 Policies Addendum to Syllabus

Academic Misconduct

All faculty have the responsibility of fostering the “intellectual honesty as well as the intellectual development of students” and part of this responsibility means that faculty must investigate cases of potential academic misconduct promptly and thoroughly. Faculty members also have the responsibility of taking appropriate action when academic misconduct occurs. The penalties for academic misconduct include but are not limited to lowering a grade on an assignment, lowering a course grade, or failing a student for a course. SPEA faculty take their responsibilities seriously and do not tolerate cheating, plagiarism, or any other form of academic misconduct. If you have not done so, you should read the IUPUI *Code of Student Rights, Responsibilities, and Conduct*, which can be accessed at <http://www.iupui.edu/code/>, so that you will be sure to understand what these terms mean and what penalties can be issued for academic misconduct. Significant violations of the Code can result in expulsion from the University. If you have any questions about what constitutes academic misconduct for a course you are taking, be sure to ask the instructor for an explanation.

The *IUPUI Code of Student Rights, Responsibilities, and Conduct* defines four areas of academic misconduct: cheating, fabrication, plagiarism, and interference. The prohibited activities and actions include the following:

1. **Cheating.** A student must not use or attempt to use unauthorized assistance, materials, information, or study aids in any academic exercise, including, but not limited to, the following:
 - a. A student must not use external assistance on any "in-class" or "take-home" examination, unless the instructor specifically has authorized external assistance. This prohibition includes, but is not limited to, the use of tutors, books, notes, and calculators.
 - b. A student must not use another person as a substitute in the taking of an examination or quiz.
 - c. A student must not steal examinations or other course materials.
 - d. A student must not allow others to conduct research or to prepare work for him or her without advance authorization from the instructor to whom the work is being submitted. Under this prohibition, a student must not make any

unauthorized use of materials obtained from commercial term paper companies or from files of papers prepared by other persons.

e. A student must not collaborate with other persons on a particular project and submit a copy of a written report which is represented explicitly or implicitly as the student's individual work.

f. A student must not use any unauthorized assistance in a laboratory, at a computer terminal, or on field work.

g. A student must not submit substantial portions of the same academic work for credit or honors more than once without permission of the instructor to whom the work is being submitted.

h. A student must not alter a grade or score in any way.

2. Fabrication. A student must not falsify or invent any information or data in an academic exercise including, but not limited to, records or reports, laboratory results, and citations to the sources of information.

3. Plagiarism. A student must not adopt or reproduce ideas, words, or statements of another person without appropriate acknowledgment. A student must give credit to the originality of others and acknowledge an indebtedness whenever he or she does any of the following:

a. Quotes another person's actual words, either oral or written;

b. Paraphrases another person's words, either oral or written;

c. Uses another person's idea, opinion, or theory; or

d. Borrows facts, statistics, or other illustrative material, unless the information is common knowledge.

4. Interference.

a. A student must not steal, change, destroy, or impede another student's work. Impeding another student's work includes, but is not limited to, the theft, defacement, or mutilation of resources so as to deprive others of the information they contain.

b. A student must not give or offer a bribe, promise favors, or make threats with the intention of affecting a grade or the evaluation of academic performance.

Classroom Etiquette and Disorderly Conduct

SPEA, which is a professional school, expects students to conduct themselves in a courteous and civil manner in interactions with professors and fellow students. Examples of discourteous behavior during class include reading the newspaper, working crossword puzzles, listening to headphones, using computers to surf the web or other non-class activities, talking or laughing with others, arriving late, and so forth. These behaviors are distracting to the instructor and to classmates, and SPEA faculty will address these problems as they arise either in class or on an individual basis.

Disorderly conduct that interferes with teaching, research, administration, or other university or university-authorized activity will not be tolerated and will be reported immediately to the Office of the Dean of Students for disposition, which may result in disciplinary action, including possible suspension and/or expulsion from the university. Students should read the *IUPUI Code of Student Rights, Responsibilities, and Conduct*, which can be accessed at <http://life.iupui.edu/help/code.asp> in order to understand your responsibilities as a student.

Communication between Faculty and Students

In order to verify the identity of all parties involved, effective September 1, 2004, all email communication from current SPEA students to SPEA staff must originate from an Indiana University email account. For email communication with SPEA faculty, current SPEA students should refer to course syllabi for instructors' preferences (Oncourse, Webmail, etc.). This policy applies to current students only.

Instructions for forwarding your IUPUI email to another account can be found at <http://uits.iu.edu/scripts/ose.cgi?berh.def.help>

Course Withdrawals

Students who stop attending class without properly withdrawing from the class may receive a grade of F. It is important to withdraw from a course within specified timeframes (see chart below). Note that withdrawals after Week 12 of a regular session or Week 4 of a summer session are rarely granted. **Poor performance in a course is not grounds for a late withdrawal.**

No withdrawal forms will be processed in the Office of the Registrar after the last day of classes. Any requests for a late withdrawal after the last day of classes must go through the grade appeal process, but each student should remember that in accordance with campus policy, SPEA does not permit a student to withdraw from a course if he/she has completed the course requirements. Grade replacement should be used in this case. See the Office of the Registrar’s website at <http://registrar.iupui.edu/withdraw.html> for more information. To withdraw, obtain a withdrawal slip (DROP/ADD Form) from the SPEA Student Services window. Instructions for completing it are given on the form.

Withdrawal Deadlines	
Course deleted from record, no grade assigned, 100% refund (Advisor signature IS NOT required)	Week 1 (last day)
Withdrawal with automatic grade of W (Advisor signature IS required)	Week 2– Week 7 (regular session) Week 2 – Week 3 (summer session)
Withdrawal with grade of W or F (Advisor and instructor signatures ARE required)	Week 8 – Week 12 (regular session) Week 3 – Week 4 (summer session)

Incompletes

A grade of incomplete (I) indicates that a ‘substantial portion’ of the work in a course has been satisfactorily but not entirely completed by the student as of the end of the semester. The incomplete can be given to a student facing a hardship such that it would be unjust to hold the student to the established time limits for completing the work. To be eligible for the incomplete in a SPEA course, the student’s work must be of passing quality, and the student must have completed 75% of the course requirements. **Poor performance in a course is not grounds for an incomplete.** SPEA follows the campus guidelines, which may be accessed at the Office of the Registrar’s website at <http://registrar.iupui.edu/incomp.html>, in awarding incompletes. Incompletes must be removed within a time period not to exceed one year after the semester in which the student was enrolled in the course. The incomplete will revert to an ‘F’ if the work is not completed within the allotted timeframe established by the instructor.

Grade Changes

Under certain circumstances, students can seek grade changes for previously taken courses if they believe that a grade has been calculated or assigned incorrectly. A student who is seeking a grade change must first contact the instructor and ask for the grade change. In the event the instructor does not change the grade, the student can file a Change of Grade Petition with the Registrar’s Office. **A student has 90 days after the conclusion of a course to appeal a grade.** In cases of extenuating circumstances, SPEA may consider petitions filed after this date. SPEA will review the request and make a final decision. The Change of Grade petition form is located at the Office of the Registrar’s website at <http://registrar.iupui.edu/grdfm.html>.

Students Called to Active Duty

SPEA encourages any student who is in the Indiana Military Reserves and is called to active duty to finish his/her coursework if at all possible. Students who cannot complete their courses have the option of withdrawing with 100% fee refund, but this request must be made within one week of being called to active duty. Students who are called to active duty may qualify for an incomplete (provided that all the above criteria have been met). For further information, please see the Office of the Registrar's website at <http://registrar.iupui.edu/activeduty.html>.

Final Exam Schedule

If a final exam is given, it must be held on the day and time set in the final exam schedule. If an instructor has changed the final exam date, the student should first consult with the instructor. Students who have more than three final exams in one day or insufficient time to get from one exam to another should consult with their instructors to resolve these conflicts. Exams may not be given in the week before the final exam week. If a student is not able to resolve a final exam problem with the instructor, the student may report the problem to the Director of Undergraduate or Graduate programs. See the Office of the Registrar's website at <http://registrar.iupui.edu/accal.html> for the final exam week schedule.