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HESA 230 Healthcare Economics

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HESA 230: Healthcare Finance

Spring 2018

Department of Health Services Administration
College of Professional Sciences
Xavier University

Schedule: Tuesday and Thursday, 1:00-2:15pm
Classroom: Hailstones 19
Credit Hours: Three Undergraduate Credits
Prerequisites: ACCT 200, HESA 101 and HESA 110
Faculty: Thomas Ruthemeyer, CPA, MBA
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Office Hours: By Appointment
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Course Description (from the Xavier University Catalog):

Managerial aspects of financial analysis. Includes analysis of financial statements, costs, capital projects, and working capital; Medicare, Medicaid, changes and rate setting under reimbursement schedules; budgeting, return on investment methodology, forecasting, and strategic planning.

HSA Department Mission Statement (2011):

In keeping with its Catholic, Jesuit tradition, the mission of the Department of Health Services Administration at Xavier University is to educate knowledgeable, highly skilled, values-oriented future leaders who will contribute to the health of society by continuously improving the management of health related organizations. HSA will accomplish its mission through:

- Challenging students in the classroom and in applied field experiences including internships and administrative residencies
- Developing internal and external collaborative relationships with academicians and with health care practitioners which lead to innovations in teaching as well as in the delivery of health services
- Incorporating research, scholarship, and collaborative projects into the classroom experiences and field work.

Objectives, SLO's, Competency Level, and Assessment – HESA 230			
Course Objective	Student Learning Outcome	Minimum Expected Level of Competence	Method of Assessment
Students will be able to understand and utilize common financial concepts in healthcare decision-making	Be able to use quantitative and qualitative skills to analyze business and health data (BSHSA SLO 1)	2-Competent Able to analyze business and health data, and can make some basic interpretations of the results.	Presentations and Projects
Students will be able to describe how the cost of healthcare services and the price of healthcare services			

interact.			
Students will be able to describe and analyze how different financial decisions impact the cost, quality, and access to healthcare services.	Be able to discuss the complexity of coordinating health care services and their related services to improve quality, access or to contain costs (BSHSA SLO 6)	2-Competent Displays an understanding of health care coordination and how it may be used to improve quality, access or cost containment.	Presentations and Projects
Students will be able to describe and analyze how different financial decisions impact the cost, quality, and access to healthcare services.	Be able to discuss how health informatics supports health care in its operations, revenue, quality, or patient care (BSHSA SLO 8)	1-Basic States and explains specific examples of health informatics technology use to support health care operations, revenue, or patient-centered quality outcomes.	Presentations and Projects
Students will be able to describe and analyze the impact of policies (i.e., the Affordable Care Act) on healthcare finance.	Be able to demonstrate an understanding of the relationship between ethics and the law (BSHSA SLO 13)	1-Basic Can differentiate between the law and ethics, understanding of their relationship is simplistic and one-directional.	Presentations and Projects
Students will be able to describe the manner in which regulatory bodies impact financial decision-making in healthcare organizations.	Be able to describe and discuss different management theories and approaches (BSHSA SLO 17)	2-Competent Able to describe and discuss a full range of management theories and approaches.	Presentations and Projects

Required Readings:

Essentials of Health care Finance, Eighth Edition, by William O. Cleverley & James O. Cleverley. ISBN: 9781284094633.

CLASS SCHEDULE

Session (Dates)	Topic	Readings/Assignment
January 9	Course Introduction and Overview	Text: Chapter 1, 2
January 11	Financial Management of Healthcare Facilities	Text: Chapter 3
January 16	Organizational Structures in the Healthcare Industry	Text: Chapter 19,20,21
January 18	For-Profit vs. Not-for-Profit IRS Form 990	
January 23	Team/Project Assignments	Text, Chapter 8, 9, 10, 11
January 25	Financial Analysis	

January 30	Healthcare Financial Analysis	
February 1	Healthcare Financial Analysis	
February 6	Healthcare Financial Analysis	
February 8	Class Presentation	Read Text: Chapters 4 & 5
February 13	Healthcare Regulation	Read Text: Chapter 7
February 15	Healthcare Regulation and Reimbursement	
February 20	Healthcare Reimbursement	
February 22	Class Presentation	
February 27	Healthcare Technology and Innovation	
March 1	Healthcare Technology and Innovation	
March 6	Spring Break – No Class	
March 8	Spring Break – No Class	Read Text: Chapter 22 & 23
March 13	Cash Flow – Sources and Uses	
March 15	Cash Flow - Importance	
March 20	Working Capital / Net Working Capital	
March 22	Capital – Long Term Needs and Returns	
March 27	ACHE Congress - Chicago	
March 29	Easter Break	Read Text: Chapter 6, 14 & 15
April 3	Costing and Pricing Healthcare Services	
April 5	Costing and Pricing Healthcare Services	
April 10	Class Presentation	
April 12	Healthcare Financial Forecasting	Read Text: Chapter 12,13, 16,17
April 17	Healthcare Financial Forecasting	
April 19	Healthcare Financial Forecasting	
April 24	Healthcare Financial Forecasting	
April 26	Class Presentations	
April 30-May 4	Finals Week	

GPA Requirement for Health Services Administration Majors:

Students must maintain an overall combined major/concentration GPA of 2.67. This GPA is made up of all courses taken in the major and concentration (HESA courses), and equates to a B- average for all major courses. If the student is to change concentrations, grades from their first concentration still apply to the calculation of this GPA. See the program website for a full description of the policy.

Inclusivity Statement:

The Department of Health Services Administration and its faculty and staff are committed to providing an atmosphere for learning that respects diversity, in which all students feel comfortable and safe to

learn, and in which all students feel like valued members of the HSA community. We are committed to addressing issues that put such an atmosphere in jeopardy, and to being active allies to diverse students. In order to build a positive classroom community, we ask that students:

- Appreciate the opportunity that we have to learn from each other in this community;
- Share their unique experiences, values and beliefs;
- Be open to the views of others;
- Honor the uniqueness of their peers;
- Communicate in a respectful manner;
- Keep confidential discussions that the community has of a personal (or professional) nature;
- Utilize this opportunity together to discuss ways in which we can create an inclusive environment in this course and across the Xavier community.

Attendance Procedure:

- 1) You will be documented as **present** if you are in class and on time.
- 2) The instructor will document student attendance.

3) Excused absences include:

- 1) A funeral, with a program, obituary or holy card
- 2) A required activity for another class or university sponsored athletic event, with a memo from the professor or program director
- 3) A documented medical event, with dated, timed and signed documentation (all other Protected Health Information may be redacted)
- 4) A documented legal event, with dated, timed and signed documentation (all other confidential information may be redacted)

You have **one week from the date of your return** to class to submit documentation for excused absences to your instructor. Failure to submit documentation within one week will result in your absence being unexcused.

4) Unexcused absences

Unexcused absences include, for example:

- Social events, such as weddings, parties, etc.
- Events related to outside employment, such as job training, orientation, business travel, etc.
- Personal travel, such as leaving campus early or coming back late from a holiday break
- Problems due to poor planning on your part, such as missing class due to oversleeping or exhaustion due to staying up all night to complete an assignment, etc.

You are allowed a specified number of unexcused absences without penalty.

- One unexcused absence for courses that meet once per week
- Two unexcused absences for courses that meet twice per week
- Three unexcused absences for courses that meet three times per week

You are advised to save these “free” days for unavoidable weather, minor illness and personal events.

Penalty: Unexcused absences, greater than the number specified above, will result in the reduction of the student’s final grade of 1.5% for each unexcused absence.

- 5) Final determination is at the discretion of the instructor for the course. Courses with teams, projects and community service may have additional specifications.

Assignments:

All assignments (case studies, papers, and the group project) will have a description that is available via Canvas. The assigned dates noted in the course schedule above are intended to help you stay on track with completing your work for this course. Assignment descriptions will be available by the assigned date at the latest, but will likely be available before that date as well. All case studies, papers, and the group project should be written utilizing APA format. The library provides a good resource on APA format via the following website: http://www.xavier.edu/library/help/apa_guide.pdf. Also, RefWorks available via the library website is a tool that can assist you in creating reference pages in APA format.

Class Presentations: Students will have healthcare finance-related topics about which they will present to the class. Topics will relate to the course material being covered at that time in the class.

Individual Project: Students will each complete an individual project related to healthcare finance. Projects will involve solving a business problem, and utilizing finance related data and information to make a case for the student's solution. Students will present their solution to the instructor.

Team Project: Students will each complete a team project related to healthcare finance on a team of approximately 4 students. Projects will involve emerging technology and trends, and utilizing finance related data and information to make a case for a solution relating to implementation or non-implementation of technologies. Students will present their solution to the instructor.

Participation:

Participation will figure into your of your final grade, and will be included in the class presentations.

Active participation includes:

- Being in class
- Being on time to class
- Being awake and alert in class, not focused on other things (i.e. other homework or activities)
- Asking questions
- Offering your perspectives
- Sharing information
- Being active in small group activities
- Showing respect to your classmates, guests, faculty, etc.

If you are engaged in class, you should be able to get the points for participation.

Business Casual Dress:

Business casual dress is expected on days when a speaker is coming to our class, and for student presentations. Business casual dress includes:

- Slacks or khakis, not wrinkled!
- Dress shirt or solid color polo shirt, not wrinkled
- Jacket (though not required of business casual)
- Tie (though not required of business casual)
- Dress shoes (not tennis shoes)
- Skirts (dress, not casual)

- Blouses
- Shoes not open-toed

Canvas:

Canvas will be used in a variety of ways for this class. The syllabus will all be available via Canvas.

Academic Honesty:

“The pursuit of truth demands high standards of personal honesty. Academic and professional life requires a trust based upon integrity of the written and spoken word. Accordingly, violations of certain standards of ethical behavior will not be tolerated at Xavier University. These include theft, cheating, plagiarism, unauthorized assistance in assignments and tests, unauthorized copying of computer software, the falsification of results and material submitted in reports or admission documents, and the falsification of any academic record including letters of recommendation. All work submitted for academic evaluation must be the student’s own. Certainly, the activities of other scholars will influence all students. However, the direct and unattributed use of another’s efforts is prohibited as is the use of any work untruthfully submitted as one’s own. Penalties for violations of this policy may include one or more of the following: a zero for that assignment or test, an “F” in the course, and expulsion from the University. The dean of the college in which the student is enrolled is to be informed in writing of all such incidents, though the teacher has full authority to assign the grade for the assignment, test, or course. If disputes of interpretation arise, the student, faculty member, and chair should attempt to resolve the difficulty. If this is unsatisfactory, the dean will rule in the matter. As a final appeal, the academic vice president will call a committee of tenured faculty for the purpose of making a final determination.”

Faculty Note:

In addition to the above (taken directly from the University Catalog), please be aware that cutting and pasting from the Internet is plagiarism, and will be treated in the same manner as any other type of plagiarism. If you use more than three words written by someone else, I expect it to be in quotes. When you are writing you should use your own words and thoughts, not those of anyone else. You **may not** take a sentence and change one to two words and call it your own.

Technology Policy:

Students may utilize laptops or tablets during class ONLY for class-related activities. This would include note taking, viewing lecture power points, or viewing other class-related materials. Other use of technology (i.e. social networking, viewing unrelated websites, doing other homework, etc.) is not acceptable. The instructor reserves the right to prohibit students who abuse this policy from using technology during class.

Students with Disabilities

Any participant who feels he/she may need an accommodation based on the impact of a documented disability should notify the course facilitator and contact Cassandra Jones in the Learning Assistance Center at 513-745-3280 or e-mail jonesc20@xavier.edu to coordinate reasonable accommodations.

Late Assignment Policy:

Late assignments will accrue a penalty of 10% per day the assignment is late. An assignment is considered one day late if it is submitted past the identified due date/time. It is considered two days late if it is submitted any more than 24 hours past the identified due date/time, and so forth. This includes weekends! Once an assignment is more than 10 days late, it will become a zero and will not be accepted for credit.

If a student wants an extension for an assignment, this must be received no less than 48 hours before the assigned due date/time. Extensions are not guaranteed, and are at the discretion of the instructor. Extensions may include a late penalty.

Final Grade:

Class Presentations	20%
Individual Project	40%
Team Project	40%

Grading Scale (Note: .5% will be rounded up):

A	94-100	C	73-76
A-	90-93	C-	70-72
B+	87-89	D+	67-69
B	83-86	D	60-66
B-	80-82	F	below
C+	77-79		