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PHLD 9334: Financial Management of Public Health

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Georgia Southern University
Jiann-Ping Hsu College of Public Health

PHLD 9334: Financial Management of Public Health

Fall 2019

Last updated 8/17/19

Instructor:	Dr. Linda Kimsey
Office:	Hendricks Hall Room 2008
Phone:	(912) 478-2008
E-Mail Address:	lkimsey@georgiasouthern.edu
Office Hours:	Tuesday and Thursday 2:00 pm to 3:15 pm and 5:00 pm to 6:00 pm Other times by appointment
Class Meets:	1:00 pm – 4:00 pm on Friday 08/23, 09/27, 10/25, and 11/22 Hendricks Hall Room 3001

Course Catalog available at:

<http://em.georgiasouthern.edu/registrar/resources/catalogs/>

under Jiann-Ping Hsu College of Public Health Programs

Prerequisites: None

FOLIO Access: <https://my.georgiasouthern.edu/portal/portal.php>

Access to course materials are available for up to one year after graduation.

Catalog Description: This course examines the structure and functioning of the finance components of the Public Health System using Federal Basis Generally Accepted Accounting Principles (FGAAP). It will provide DrPH students with the theory, concepts, and tools necessary to make better decisions regarding the acquisition and deployment of resources, and promote the financial well-being of public health organizations. The course will discuss the following topics: financial goals; time value analysis; financial risk and return; debt and equity financing; capital decisions; cost of capital; capital investment decisions; business valuation; and leasing decisions. Students will apply the material learned in real world (case) settings and, in the process, gain an appreciation of the value of spreadsheets in financial decisions.

Required Textbook: Financial Management for Public, Health, and Not-for-Profit Organizations, 6th Edition; by Steven A. Finkler; Robert M. Purtell; Thad D. Calabrese; Daniel L. Smith. ISBN: 978-1-5063-2684-9

DrPH-Level Learning Outcomes:

1. Apply evidence-based practice and research methods to advance the field of public health.
2. Develop culturally-sensitive public health policies or programs using interdisciplinary approaches grounded in legal and ethical principles
- 3. Integrate knowledge, legal and regulatory approaches, ethical frameworks and varied stakeholder interests in addressing public health problems.**
4. Communicate public health information to diverse stakeholders, including individuals at all levels of health literacy, for purposes of influencing behavior and policies.
5. Propose strategies for health improvement and elimination of health inequities including stakeholders, researchers, practitioners, community leaders and other partners.

Public Health Leadership Concentration Level Competencies:

1. Apply leadership skills for building partnerships in public health.
2. Evaluate how systems thinking can contribute to solving public health organizational issues and problems.
3. Analyze the policy development, assessment, evaluation process, and legal environment for improving the health status of populations.
4. Evaluate the process for strategic planning and marketing for public health through analysis of quality, cost benefit, and performance improvement concepts.
- 5. Demonstrate the ability to manage programs within budget constraints through resource allocation, financing, and evaluation.**

Course-Level Learning Objectives: At the completion of this course the student will be able to:

1. Analyze the main components of, and issues with, the organizing, financing and delivering of public health in the U.S.
2. Understand the differences in financial accounting practices between government, not-for-profit, and private organizations
3. Evaluate an organization's budget, to include how well it supports the strategic plan
4. Analyze quality, cost benefit, and performance improvement issues and initiatives to address organizational performance in public health
5. Utilize information from various sources to assist with both resource and program decision-making
6. Discern the economic analysis technique (cost effectiveness, cost-benefit, and cost-utility analysis, e.g.) that is most appropriate for a given situation and understand how to apply it
7. Apply financial management concepts using Excel, including the time value of money, to problems at multiple levels of an organization
8. Interpret financial statements to assess an organization's financial strength

Content to be Covered During the Semester:

Week	Topic	Text Reading*
19-25 Aug	Introduction to Financial Mgt	Ch 1
26 Aug-1 Sep	Planning for Success	Ch 2
2-8 Sep	Additional Budgeting Concepts	Ch 3
9-15 Sep	Understanding Costs	Ch 4
16-22 Sep	Capital Budgeting	Ch 5
23-29 Sep	Long-Term Financing	Ch 6
30 Sep-6 Oct	Managing Short-Term Resources and Obligations	Ch 7
7-13 Oct	Accountability and Control	Ch 8
14-20 Oct	Mid-Term Exam	
21-27 Oct	Taking Stock of Where You Are	Ch 9
28 Oct-3 Nov	Reporting the Results of Operations	Ch 10
4-10 Nov	Unique Aspects of Accounting for Not-for-Profit & Healthcare Orgs	Ch 11
11-17 Nov	Unique aspects of Governmental Orgs I & II	Ch 12/13
18-24 Nov	Financial Statement Analysis	Ch 14
25 Nov-1 Dec	Thanksgiving Week	
2-8 Dec	Financial Condition Analysis	Ch 15
9-13 Dec	Final Exam	

***Additional relevant readings may be assigned.**

Portfolio Inclusion

Samples of your work may be reproduced for search purposes and/or inclusion in the professor's teaching portfolio. You have the right to review anything selected for use, and subsequently ask for its removal.

Instructional Methods

This doctoral course is offered in a hybrid format: it will meet 4 times during the semester (please see aforementioned times), while the rest of the course will be delivered online using the Folio system. **Students are expected to spend approximately three (3) hours interacting with the course site on Folio.** Instructor's office hours and in-class meetings can be used to discuss concepts or difficulties they may have. Class meetings will be a combination of lecture, class discussion, simulation, in-class problems, case studies/homework, and possibly guest lecturers. Written homework assignments, individual blogs, case presentations, and online quizzes/exams constitute the basis of student evaluation.

Quizzes

There will be short online quizzes during the semester to test comprehension of basic financial management concepts in public health. These will be primarily objective in nature. We will focus on problem solving in class. (LO 1-8)

Excel-based Activities

For most weeks, there will be an activity that will require the use of excel. These are financial problems that you will be required to complete using the concepts you have learned from the weekly modules and assigned chapters. You will submit these activities for grading through FOLIO dropbox. (LO 7)

Class Participation

In a hybrid class, participation during F2F sessions is an integral part of the learning process. Students will be expected to remain current with the coursework, contribute to discussion of the week's topics, work collaboratively on assigned problems, ask questions, make comments, and agree/disagree with the professor. You must come to class prepared (read chapter and other readings for the week before class and do assignments) to discuss issues and to review assignments. (LO 1-8) **Students are expected to bring laptops to class. We will be working through problems.**

Discussion Posts

You will use the Plectica mapping app (to be discussed at our first F2F meeting) to visualize at least one concept from the chapter, using systems thinking concepts (distinctions, systems, relationships, and perspectives). You will also provide a written explanation of each map. (LO 1-6)

Learning Reflection via Tree Map of Weekly Content

You will be required to post a tree map of concepts from the assigned chapters and/or readings that visualizes which concepts you understand and which concepts you think are most important. (The tree map tool will be discussed at our first F2F meeting.) You will also briefly describe the logic behind your tree map. This will give me an understanding of where the class stands with respect to the material, and it will give you an idea of where you stand in the class. (LO 1-6)

Mid-Term & Final Exam

The Mid-Term exam will involve analysis of an organization's budget reports. (LO 3)
The Final exam will involve a comparative analysis of two organizations' financial statements. (LO 8)

Student Assessment

Weighting of assignments is as follows:

Concept Map Posts & Tree Maps	20%
Quizzes	15%
Excel Activities	15%
Participation	10%
Mid-Term Exam	20%
Final Exam	20%
Total	100%

Grading Scale

90-100%	=	A
80-89%	=	B
70-79%	=	C
60-69%	=	D
0-59%	=	F

For calculation of your final grade, all grades above will be included.

All exams and assignments will be graded and returned promptly so that students may accurately calculate their grades at any point in time during the semester.

There are times when extraordinary circumstances occur (e.g., serious illness, death in the family, etc.). In such circumstances, and/or if you need additional time to satisfactorily complete any course requirement, please consult with the professor within a reasonable amount of time.

** Extensions are not guaranteed and will be granted solely at the professor's discretion.

NO EXTRA CREDIT PROJECTS WILL BE ASSIGNED!

General Expectations

1. For every one-credit hour, you should expect to work roughly two hours outside the classroom each week. For example, for a three-credit hour course, during a regular fifteen-week semester, you should expect approximately ninety hours of work outside of class.
2. Students are expected to keep up with the class, to read the required material, and to submit assignments and activities by due dates and times.
3. Students are expected to complete all activities, exercises, assignments, and assessments (including exams) independently, *unless specifically told otherwise*.
4. Students are expected to produce quality work. Typos and grammar errors should be kept to a minimum. The format and readability of submissions will be taken into consideration when assigning a grade.

5. Remember to check when assignments are due. It is recommended that you stay ahead of schedule on the assignments, so if an emergency happens, your assignment will be completed and ready to submit within the designated time frame. It is your responsibility to keep track of the due dates for each assignment.

Response Times

During a normal work week (i.e., Monday 9:00 AM through Friday 5:00 PM) students can expect responses as follows:

- Email: within 48 hours
- Discussion posts: within 72 hours
- Assignment grades: within 72 hours of submission date.

Exceptions: I may not check FOLIO or GSU email over the weekends. If you send me an email after 5:00 PM on Friday, please do not expect a response until the following Monday.

All assignments will be graded promptly so that students may accurately calculate their grades at any point in time during the semester. There are times when extraordinary circumstances occur (e.g., serious illness, death in the family, etc.). In such circumstances, and/or if you need additional time to satisfactorily complete any course requirement, please consult with the instructor within a reasonable amount of time. Extensions are not guaranteed and will be granted solely at the discretion of the instructor.

Course Expectations

Texting and Use of Cell Phones (and Other Technologies)

Please do not text in class or use your cell phone during class! Texting during class (or in a meeting) is disruptive and rude...at least to me. My preference is that you put cell phones away during class meetings so they are not a source of temptation. Offenders will be asked to leave.

Class Attendance and Participation Policy

Federal regulations require attendance be verified prior to distribution of financial aid allotments. Regular attendance is expected. Your attendance will be verified at the first regular class session.

It is the policy of the University to permit students, faculty, and staff to observe those holidays set aside by their chosen religious faith. The faculty should be sensitive to the observance of these holidays so that students who choose to observe these holidays are not seriously disadvantaged. It is the responsibility of those who wish to be absent to make arrangements in advance with their instructors.

Students participating in authorized activities as an official representative of the University (i.e., athletic events, delegate to regional or national meetings or conferences, participation in university-sponsored performances, and **JPHCOPH**

funded) will not receive academic penalties and, in consultation with the instructor of record, will be given reasonable opportunities to complete assignments and exams or given compensatory assignment(s) if needed. The student must provide written confirmation from a faculty or staff advisor to the course instructor(s) at least 10 days prior to the date for which the student will be absent from the class. The student is responsible for all material presented in class and for all announcements and assignments. When possible, students are expected to complete these assignments before their absences. In the event of a disagreement regarding this policy, an appeal may be made by either the student or the instructor of record to the corresponding college dean. (*University Graduate Catalog*)

Academic Misconduct

As a student registered at this University, it is expected that you will adhere to only the strictest standards of conduct. It is recommended that you review the latest edition of the *Student Conduct Code* book, as well as the latest *Undergraduate & Graduate Catalog* to familiarize yourself with the University's policies in this regard. Your continued enrollment in this course is an implied contract between you and the instructor on this issue; from this point forward, it is assumed that you will conduct yourself appropriately.

Plagiarism:

According to the Academic Dishonesty Policy of Georgia Southern University, Plagiarism includes (but is not limited to):

- A. Directly quoting the words of others without using quotation marks or indented format to identify them.
- B. Using published or unpublished sources of information without identifying them.
- C. Paraphrasing material or ideas without identifying the source.
- D. Unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic material.

If you are accused of plagiarism by a JPHCOPH, the following policy, as per the Judicial Affairs website: (<http://students.georgiasouthern.edu/judicial/faculty.htm>) will be enforced:

PROCEDURES FOR ADJUDICATING ACADEMIC DISHONESTY CASES

First Offense - In Violation Plea

1. If the professor and the Dean of Students agree that the evidence is sufficient to warrant a charge of academic dishonesty, the professor should contact the Office of Judicial Affairs to determine if this is a first violation of academic dishonesty. The incident will be reported via the following website:

<http://students.georgiasouthern.edu/judicial/faculty.htm>

2. If it is a first violation, the professor should talk with the student about the violation. **If the student accepts responsibility in writing and the professor decides to adjudicate the case, the following procedures will be followed:**

- a. The student will be placed on disciplinary probation for a minimum of one semester by the Office of Judicial Affairs.

b. The student will be subject to any academic sanctions imposed by the professor (from receiving a 0 on the assignment to receiving a failing grade in the class).

c. A copy of all the material involved in the case (Academic Dishonesty Report Form and the Request for Instructor to Adjudicate Form) and a brief statement from the professor concerning the facts of the case and the course syllabus should be mailed to the Office of Judicial Affairs for inclusion in the student's discipline record.

First Offense - Not in Violation Plea (student does not admit the violation)

If the professor and the Dean of Students agree that the evidence is sufficient to warrant a charge of academic dishonesty, the professor should contact the Office of Judicial Affairs to determine if this is the first or second violation of academic dishonesty. The student will be charged with academic dishonesty and the University Judicial Board or a University Hearing Officer would hear the case. If the student is found responsible, the following penalty will normally be imposed:

- a. The student will be placed on Disciplinary Probation for a minimum of one semester by the Office of Judicial Affairs.
- b. The student will be subject to any academic sanctions imposed by the professor.

Second Violation of Academic Dishonesty

If the professor and the Dean of Students agree that the evidence is sufficient to warrant a charge of academic dishonesty, and if it is determined this is the second violation, the student will be charged with academic dishonesty and the University Judicial Board or a University Hearing Officer would hear the case.

If the student is found responsible, the following penalty will normally be imposed:

- a. Suspension for a minimum of one semester or expulsion.
- b. The student will be subject to any academic sanctions imposed by the professor.

NOT RESPONSIBLE FINDING

When a student is found not responsible of academic dishonesty, the work in question (assignment, paper, test, etc.) would be forwarded to the Department Chair. It is the responsibility of the Chair to ensure that the work is evaluated by a faculty member other than the individual who brought the charge and, if necessary, submit a final grade to the Registrar. For the protection of the faculty member and the student, the work in question should not be referred back to the faculty member who charged the student with academic dishonesty. In the case of a Department Chair bringing charges against a student, an administrator at the Dean's level will ensure that the student's work is evaluated in an appropriate manner.

CONFIDENTIALITY

In accordance with provisions of the Family Educational Rights and Privacy Act of 1974 and the Georgia Open Records Act, any information related to a violation of academic dishonesty or the outcome of a judicial hearing regarding academic dishonesty, is prohibited and must be treated as confidential by members of the faculty."

Accommodations for Individuals with Disabilities

In compliance with the Americans with Disabilities Act (ADA), Georgia Southern University will honor requests for reasonable accommodations made by individuals with disabilities. Students must self-disclose any disability for which an accommodation is being sought to the Student Disability Resource Center (SDRC) before academic or other accommodations can be implemented. For additional information, please call the Director of EEO and Title IX at (912) 478-5136 / TDD (912) 478-0273 or the SDRC Director at (912) 478-1566 / TDD (912) 478-0666. The TDD phone numbers are intended for individuals with hearing impairments.

University Calendar for the Semester

The University Calendar is located with the semester schedule, and can be found at: <http://em.georgiasouthern.edu/registrar/resources/calendars/>

One Final Note

The contents of this syllabus are as complete and accurate as possible. The instructor reserves the right to make any changes necessary to the syllabus and course material to ensure better student learning. The instructor will announce any such changes in class. It is the responsibility of the student to know what changes have been made in order to successfully complete the requirements of the course.

This syllabus, my lecture notes, and all materials distributed and presented during this course are protected by copyright law. You are authorized to take notes in this class but that authorization extends to only making one set of notes for your personal use and no other use. You are not authorized to sell, license, commercially publish, distribute, transmit, display, or record notes from this class unless you have my written consent to do so.

STUDENT CONDUCT CODE

The Student Conduct Code is the official University publication governing student conduct and behavior. It is the responsibility of each student to become familiar with the rules and regulations governing student life. Student conduct procedures, appeal procedures, and disciplinary sanctions are found in the Student Conduct Code at <http://students.georgiasouthern.edu/conduct>. I acknowledge that I have read and understand this statement referencing the Student Conduct Code.

ACADEMIC DISHONESTY

The University goal is to foster an intellectual atmosphere that produces educated, literate people. Because cheating and plagiarism are at odds with that goal, they shall not be tolerated in any form. Students are expected to adhere to the rules and regulations as set forth in the Student Conduct Code. Therefore, all work submitted by a student must represent that student's own ideas and effort; when the work does not, the student has engaged in academic dishonesty. Plagiarism occurs when a person passes in another person's work as his or her own, borrows directly from another person's work without proper documentation, and resubmits his or her own work that has been previously submitted without explicit approval from the instructor. For example, academic dishonesty occurs whenever a student participates in any of the following: Cheating submitting material that is not yours as part of your course performance; using information or devices that are not allowed by the faculty; obtaining and/or using unauthorized materials; fabricating information, research, and/or results; violating procedures prescribed to protect the integrity of an assignment, test, or other evaluation; collaborating with others on assignments

without the faculty's consent; cooperating with and/or helping another student to cheat; demonstrating any other forms of dishonest behavior. Plagiarism directly quoting the words of others without using quotation marks or indented format to identify them; using sources of information (published or unpublished) without identifying them; paraphrasing materials or ideas without identifying the source; self-plagiarism - resubmitting work previously submitted without explicit approval from the instructor; unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic material. NOTICE: The list above is intended only to provide general guidelines for recognizing and avoiding common types of academic dishonesty. It is in no way an exhaustive or comprehensive list of all the types of academic dishonesty. For more information about academic honesty, see the Student Conduct Code at <http://students.georgiasouthern.edu/conduct>.

I acknowledge that I have read and understand the Academic Dishonesty Policy.

I have read the syllabus and understand the contents and course requirements.

Student Name
(print)

Student Signature

Date

ALL COURSE INFORMATION AND MATERIAL REMAIN THE PROPERTY OF THIS COURSE AND CANNOT BE UTILISED IN ANY FORM WITHOUT THE EXPRESS WRITTEN PERMISSON OF THE COURSE INSTRUCTOR.