

HL 410: Healthcare Administration Budgeting and Finance

School of Business and Management

5 Credits

Effective Date: Summer 2017

Grading Type: Decimal

Access to the Internet is required.

All written assignments must be in Microsoft-Word-compatible formats.

See the library's APA Style Guide tutorial for a list of resources that can help you use APA style.

Faculty Information

Professional experience information for instructors is found under *Syllabus*, *Schedule*, and *Course Team* in the online course menu.

Contact Information

Contact information for instructors is found under *Syllabus*, *Schedule*, and *Course Team* in the online course menu.

Course Description

This course provides an introduction to basic accounting principles, terminology, and financial managerial accounting, including budgeting, cost accounting, and the financing of healthcare products and services. Students will become familiar with the process of setting prices for

products and services, including the gathering of financial information in order to determine the return on investment.

Course Resources

Required and recommended resources to complete coursework and assignments are found on the course [Reading List](#). Access is provided through the *Reading List* link in your online course as well as from the library homepage (“Find Your Reading List” button).

Note: Required resources that must be purchased by the student are tagged “Purchase from a vendor of your choosing.” Required resources with a direct link, “Available through CityU Library”, are available electronically at no cost to students.

Students in Canada may purchase course resources from the [Canada Bookstore](#), and students outside the U.S. and Canada should contact their advisor or textbook coordinator for additional information.

Course Outcomes

This course will prepare students to:

- Create a proposal for a capital budgeting expense in a healthcare organization.
- Define and understand the importance of working capital, identify the sources of working capital.
- Examine the value of healthcare financial management to the management functions and the changing face of healthcare.
- Explain the methods of classifying, allocating, and assembling costs in a healthcare organization.
- Discuss methods of valuing inventory and identify costs related to inventory.

Grading Scale

The grades earned for the course will be calculated using City University of Seattle’s decimal grading system, found in the current [University Catalog](#).

Grading rubrics with details on how each assignment will be graded are located under *Assignments* and/or in *My Grades* in the online course menu. Students should review the rubric for each assignment prior to completing their work in order to understand how it will be assessed.

Course Assignments and Grading

Assignments

Healthcare Financial Management Paper (20% of Final grade)

Healthcare financial management is the process of analyzing accounting and finance information in order to meet a healthcare organization's financial goals. In this 3-5 page paper, students will analyze the purpose of healthcare financial management. The discussion should include (but not be limited to) generation of income, responding to regulations, relationships with third-party payers, and tax status. In their analysis, students will discuss how each area of healthcare financial management is applied within a healthcare organization, as well as describe the challenges a healthcare administrator may encounter in these areas. Paper must contain proper APA formatting and a minimum of 5 professional references.

<i>Components</i>	<i>% of Grade</i>
Style and Mechanics	10%
Generation of Income	15%
Responding to Regulations	15%
Relationships with Third Party Payers	20%
Tax Status	15%
Challenges	15%
Information Literacy	10%
TOTAL	100%

Classifying and Allocating Costs Paper (30% of Final grade)

Cost accounting is the analysis of costs. This includes the methods of classifying, allocating, assembling, and determining the costs of products. In this 3-5 page paper, students will explain the methods of classifying, allocating, and assembling costs in a healthcare organization. For each method, students should include examples from the healthcare industry. Students will discuss challenges associated with each method. Methods to be included (but not limited to): variable costs, fixed costs, differential costs, apportionment, inventory, and process costing. APA formatting and a minimum of 5 professional references are required.

<i>Components</i>	<i>% of Grade</i>
Classifying Costs	20%
Allocating Costs	20%
Assembling Costs	20%
Challenges	20%
Style and Mechanics	10%
Information Literacy	10%
TOTAL	100%

Return on Investment Paper (30% of Final grade)

Students will choose either an acute or ambulatory healthcare setting, specify a department/line-of-service and create a proposal for a major piece of equipment, a new product line, or a staffing model change in a healthcare setting. In a 3–5-page paper, students will describe the chosen setting, the reason(s) for the new or replacement piece of equipment/new product line/staffing model change, and outline aspects to regain/maintain/produce future revenue. Students should focus on the costs associated with the change and explain how a healthcare financial manager would determine the return on investment and break-even point. Paper must include proper APA formatting and a minimum of 5 professional references.

<i>Components</i>	<i>% of Grade</i>
Representation	10%
Application	20%
Cost Change Analysis	40%
Style and Mechanics	10%
Interpretation	20%
TOTAL	100%

Reflection Essays and Knowledge Check Quizzes (20% of Final Grade)

Each week students will write a short (3-5 paragraph) reflection essay on the topic provided in the classroom. Students will have a one-question knowledge check quiz each week. The quiz is not timed and students may use their text or other materials to research the answer.

Course Policies

Professional Writing

Assignments require error-free writing that uses standard English conventions and logical flow of organization to address topics clearly, completely, and concisely. CityU requires the use of APA style.

University Policies

Students are responsible for understanding and adhering to all of City University of Seattle's academic policies. The most current versions of these policies can be found in the [University Catalog](#) that is linked from the CityU Web site.

Antidiscrimination

City University of Seattle and its staff and faculty are committed to supporting our students. We value equity, diversity, and inclusion as a way of life as well as the educational opportunities it provides. City U will not tolerate any form of discrimination based on race, color, ethnicity, sexual orientation, gender identification, socioeconomic status, or religious values. If you have experienced any discrimination based on any of the above, we encourage you to report this to the University. Please report this to your instructor. If you do not feel safe reporting this to your instructor, please report to the Provost or to the Vice President of Student Affairs.

Non-Discrimination & Prohibition of Sexual Harassment

City University of Seattle adheres to all federal, state, and local civil rights laws prohibiting discrimination in employment and education. The University is committed to ensuring that the education environment is bounded by standards of mutual respect and safety and is free from discriminatory practices.

In the U.S., the University is required by Title IX of the Education Amendments of 1972 to ensure that all of its education programs and activities do not discriminate on the basis of sex/gender. Sex include sex, sex stereotypes, gender identity, gender expression, sexual orientation, and pregnancy or parenting status. Sexual harassment, sexual assault, dating and domestic violence, and stalking are forms of sex discrimination, which are prohibited under Title IX and by City University of Seattle policy. City University of Seattle also prohibits retaliation against any person opposing discrimination or participating in any discrimination investigation or complaint process internal or external to the institution. Questions regarding Title IX, including its application and/or concerns about noncompliance, should be directed to the Title IX

Coordinator. For a complete copy of the policy or for more information, visit the [Title IX](#) portal page or contact the Title IX Coordinator.

In Canada, in compliance with the British Columbia Human Rights Code, the Alberta Human Rights Act, WorksafeBC, and the Workers' Compensation Board of Alberta, the University believes that its environment should at all times be supportive and respectful of the dignity and self-esteem of individuals. Discrimination, harassment and bullying conduct, whether through person-to-person behaviour or via electronic communications such as email or social media is not acceptable and will not be tolerated. As an educational institution, it is our responsibility to cultivate an environment of excellence, equity, mutual respect and to recognize the value and potential of every individual. The University will take all necessary steps to meet or exceed the requirements of the law to prevent discrimination, harassment and bullying. The Respectful Workplace Policy for the prevention of discrimination, harassment and bullying policy and procedure can be found at the [CityU website](#) under the Policies section or at [CityU in Canada](#) website.

Religious Accommodations

City University of Seattle has a policy for accommodation of student absences or significant hardship due to reasons of faith or conscience, or for organized religious activities. The University's policy, including more information about how to request an accommodation, is available in the University Catalog and on the my.cityu.edu student portal. Accommodations must be requested by the 20% mark of this course (e.g. day 14 of a ten-week course, day 7 of a 5-week course) using the Religious Accommodations Request Form found on the student dashboard in the my.cityu.edu student portal.

Academic Integrity

Academic integrity in students requires the pursuit of scholarly activity that is free from fraud, deception and unauthorized collaboration with other individuals. Students are responsible for understanding CityU's policy on academic integrity and adhering to its standards in meeting all course requirements. A complete copy of this policy can be found in the [University Catalog](#) under *Student Rights and Responsibilities* on the page titled *Academic Integrity Policy*.

Attendance

Students taking courses in any format at the University are expected to be diligent in their studies and to attend class regularly.

Regular class attendance is important in achieving learning outcomes in the course and may be a valid consideration in determining the final grade. For classes where a physical presence is required, a student has attended if they are present at any time during the class session. For online classes, a student has attended if they have posted or submitted an assignment. A complete copy of this policy can be in the [University Catalog](#) under *Student Rights and Responsibilities* on the page titled *Attendance*.

Final Assignment Due Date

Final assignments for each class at CityU must be due on or before the final date of the course as indicated in the university's course information system. Due dates that extend beyond the final date of the course may negatively impact tuition funding for students.

Support Services

Disability Services Accommodations Statement

Students with a documented disability who wish to request academic accommodations are encouraged to contact Disability Support Services to discuss accommodation requests and eligibility requirements. Please contact Disability Support Services at disability@cityu.edu or 206.239.4752 or visit the [Disability Support Services](#) page in the my.cityu.edu portal. Confidentiality will be observed in all inquiries. Once approved, information about academic accommodations will be shared with course instructors.

Library Services

CityU librarians are available to help students find the resources and information they need to succeed in this course. Contact a CityU librarian through the [Ask a Librarian](#) service, or access [library resources and services online](#), 24 hours a day, seven days a week.

Smarthinking Tutoring

CityU students have access to free online tutoring offered through Smarthinking, including writing support, from certified tutors 24 hours a day, seven days a week. Contact CityU's Student Support Center at mycityusupport@cityu.edu to request a user name and password.

Course Schedule

The Course Schedule is located in the online course shell in the Syllabus, Schedule, and Course Team module.