University of Florida
College of Public Health & Health Professions Syllabus
HSA 6177 Health Care Finance (3 credit hours)
Fall 2021
Delivery Format: Online

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Prerequisites*:* HSA 5174 Fundamentals of Health Care Finance. In addition, students are expected to have graduate level competencies in PowerPoint, Excel, and report writing.
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PURPOSE AND OUTCOME

Course Overview
Application of accounting and financial management theory and principles to the health care industry, with an emphasis on provider organizations, via case exercises.

Relation to Program Outcomes
This course provides students with opportunities to apply the financial and accounting concepts they learned in HSA 5174 Fundamentals of Health Care Finance to real world cases to better prepare them for the multitude of tasks, challenges, and problems that arise in practice.

Course Objectives and/or Goals
Upon successful completion of the course, students will be able to:
1.0– Articulate a better understanding of the healthcare environment
2.0– Assess cost behavior and allocate costs
3.0– Analyze and allocate profits
4.0– Undertake pricing, planning, and budgeting
5.0– Articulate financial management concepts
6.0– Evaluate capital acquisition
7.0– Estimate costs and allocate capital and capital structure
8.0– Conduct financial condition analysis and forecasting
9.0– Manage current assets
10.0– Perform a business valuation

Instructional Methods
In the first four weeks of the course, we will review and reinforce the important concepts introduced in HSA 5174. Then students will be randomly assigned to four groups of 5-6 students. Each week, two cases focusing on a course objective will be provided with two teams assigned to evaluate each case. Each team will receive 35 minutes, with 20-25 minutes spent presenting their case evaluation and a 10-15 minute Q&A session fielding questions from their professor, TA, and classmates.

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DESCRIPTION OF COURSE CONTENT

Topical Outline/Course Schedule

Week	Date(s)	Topic(s)	Readings
1	08-25-21	Introduction and course overview; review chapter 3-5	Review chapters 3-5 and slides
2	09-01-21	Review chapters 6-8	Review chapters 6-8 and slides
3	09-08-21	Review chapters 9-10, 14	Review chapters 9-10, 14 and slides
Cases			
4	09-15-21	Review chapters 15-17	Review chapters 15-17 and slides
5	09-22-21	Case 1: The Healthcare Environment	Choose 2 of 3 cases
6	09-29-21	Case 2: Cost Behavior and Profit Analysis	
7	10-06-21	Case 3: Cost Allocation	Choose 2 of 3 cases
8	10-13-21	Case 4: Pricing, Planning, and Budgeting	
9	10-20-21	Case 5: Financial Management Concepts	
10	10-27-21	Case 6: Capital Acquisition	Choose 2 of 4 cases
11	11-03-21	Case 7: Cost of Capital and Capital Structure	
12	11-10-21	Case 8: Financial Condition Analysis and Forecasting	Choose 2 of 3 cases
13	11-17-21	Case 9: Current Asset Management	Choose 2 of 3 cases
14	11-24-21	Thanksgiving Holiday	
15	12-01-21	* Continue work on case 10: Business Valuation	Choose 2 of 3 cases
16	12-08-21	Present Case 10: Business Valuation	

* Class option: Present case 10 on 12/01/21 and have 12/08/21 to prepare for final exams.

Course Materials and Technology
1) Gapenski's Healthcare Finance: An Introduction to Accounting and Financial Management, 7th Ed., 2018.
2) Pink GH and Song PH. Gapenski's Cases in Healthcare Finance, 6th Ed., 2014.

For technical support for this class, please contact the UF Help Desk at:
- helpdesk@ufl.edu
- (352) 392-HELP - select option 2
- https://helpdesk.ufl.edu/

Additional Academic Resources

Career Connections Center: Reitz Union Suite 1300, 352-392-1601. Career assistance and counseling services.

Library Support: Various ways to receive assistance with respect to using the libraries or finding resources.

Teaching Center: Broward Hall, 352-392-2010 or to make an appointment 352- 392-6420. General study skills and tutoring.

Writing Studio: 2215 Turlington Hall, 352-846-1138. Help brainstorming, formatting, and writing papers.

Student Complaints On-Campus: Visit the Student Honor Code and Student Conduct Code webpage for more information.

On-Line Students Complaints: View the Distance Learning Student Complaint Process.

ACADEMIC REQUIREMENTS AND GRADING

Assignments

Assignments consist of the 10 cases that you will evaluate as a part of your group. Each person is expected to contribute equally on the case efforts, including strategy development, presentation development, presenting case solutions, and responding during Q&A sessions.

Point system used (i.e., how do course points translate into letter grades).

Points earned	95-100	90-94.99	87-89.99	83-86.99	80-82.99	77-79.99	73-76.99	70-72.99	67-69.99	63-66.99	60-62.99	Below 60
Letter Grade	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E

Please be aware that a C- is not an acceptable grade for graduate students. The GPA for graduate students must be 3.0 based on 5000 level courses and above to graduate. A grade of C counts toward a graduate degree only if based on credits in courses numbered 5000 or higher that have been earned with a B+ or higher.

The letter grade to grade point conversion table is below. Letter grade to grade point conversions are fixed by UF and cannot be changed.

Letter Grade	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	WF	I	NG	S-U
Grade Points	4.0	3.67	3.33	3.0	2.67	2.33	2.0	1.67	1.33	1.0	0.67	0.0	0.0	0.0	0.0	0.0

More information on UF grading policy may be found at:
http://gradcatalog.ufl.edu/content.php?catoid=10&navoid=2020#grades
https://catalog.ufl.edu/UGRD/academic-regulations/attendance-policies/

Exam Policy

There are no exams for this course.

Policy Related to Make Up Work

Cases are not amenable to make up. Therefore, let the professor, the TA, and your group know if you are going to be absent on presentation day and do all of your tasks beforehand. Also, be aware that your absence must meet university guidelines.

Please note: failure to participate due to technical issues is excused. However, such instances MUST be documented via correspondence with the UF Computing help desk (http://helpdesk.ufl.edu/). You MUST also e-mail me within 24 hours of the technical difficulty if you wish to request a make-up.

Policy Related to Required Class Attendance

Please note all faculty are bound by the UF policy for excused absences. For information regarding the UF Attendance Policy see the Registrar website for additional details:
https://catalog.ufl.edu/ugrad/current/regulations/info/attendance.aspx

Excused absences must be consistent with university policies in the Graduate Catalog (https://catalog.ufl.edu/graduate/regulations/#text). Additional information can be found here:
https://catalog.ufl.edu/ugrad/current/regulations/info/attendance.aspx

STUDENT EXPECTATIONS, ROLES, AND OPPORTUNITIES FOR INPUT

Expectations Regarding Course Behavior

To promote an enjoyable and equitable learning environment, students are expected to participate equally in all aspects of case development, presentation, and performing Q&A of the other team presenting the same case. Cell phones should be placed in airplane mode during class time. Laptops are to be used only for class-related activities. Video cameras are to remain on during the class period but microphones can be turned off unless speaking to mitigate ambient noise. Students will conduct themselves in a respectful manner at all times, especially during the Q&A discussions.

Communication Guidelines

The preferred methods of communication for the course are messages in Canvas or e-mail.

Academic Integrity

Students are expected to act in accordance with the University of Florida policy on academic integrity. As a student at the University of Florida, you have committed yourself to uphold the Honor Code, which includes the following pledge:

 "**We, the members of the University of Florida community, pledge to hold ourselves and our peers to the highest standards of honesty and integrity**."

You are expected to exhibit behavior consistent with this commitment to the UF academic community, and on all work submitted for credit at the University of Florida, the following pledge is either required or implied:

 "On my honor, I have neither given nor received unauthorized aid in doing this assignment."

It is your individual responsibility to know and comply with all university policies and procedures regarding academic integrity and the Student Honor Code. Violations of the Honor Code at the University of Florida will not be tolerated. Violations will be reported to the Dean of Students Office for consideration of disciplinary action. For additional information regarding Academic Integrity, please see Student Conduct and Honor Code or the Graduate Student Website for additional details:
https://www.dso.ufl.edu/sccr/process/student-conduct-honor-code/
http://gradschool.ufl.edu/students/introduction.html

Please remember cheating, lying, misrepresentation, or plagiarism in any form is unacceptable and inexcusable behavior.

Professionalism and COVID

As students pursuing a path in the health professions or public health, it is crucial to demonstrate professional behaviors that reflect integrity and commitment to the health of patients, fellow health professionals, and to populations we serve. To accomplish this, a strong responsibility for the well-being of others must be evident in our decisions, along with accountability for our actions. Professionalism in the health disciplines requires adherence to high standards of conduct that begin long before graduation. This is particularly true during times of health emergencies such as the COVID pandemic, given our professional habits can have a direct impact upon the health of persons entrusted to us.

If you are not vaccinated, get vaccinated. Vaccines are readily available at no cost and have been demonstrated to be safe and effective against the COVID-19 virus. Visit this link for details on where to get your shot, including

options that do not require an appointment: https://coronavirus.ufhealth.org/vaccinations/vaccine-availability/. Students who receive the first dose of the vaccine somewhere off-campus and/or outside of Gainesville can still receive their second dose on campus.

In response to COVID-19, the following professional practices are in place to maintain your learning environment, to enhance the safety of our in-classroom interactions, and to protect the health and safety of ourselves, our patients, our neighbors, and our loved ones.

- You are required to wear approved face coverings at all times while in Health Science Center classrooms and within Health Science Center buildings even if you are vaccinated.
- If you are sick, stay home and self-quarantine. Please visit the UF Health Screen, Test & Protect website about next steps, retake the questionnaire and schedule your test for no sooner than 24 hours after your symptoms began. Please call your primary care provider if you are ill and need immediate care or the UF Student Health Care Center at 352-392-1161 (or email covid@shcc.ufl.edu) to be evaluated for testing and to receive further instructions about returning to campus. UF Health Screen, Test & Protect offers guidance when you are sick, have been exposed to someone who has tested positive or have tested positive yourself. Visit the UF Health Screen, Test & Protect website for more information.
- Continue to follow healthy habits, including best practices like frequent hand washing.
- Avoid crowded places (including gatherings/parties with more than 10 people)

Sanitizing supplies are available in the classroom if you wish to wipe down your desks prior to sitting down and at the end of the class. Hand sanitizing stations will be located in every classroom.

Course materials will be provided to you with an excused absence, and you will be given a reasonable amount of time to make up work. If you are withheld from campus by the Department of Health through Screen, Test & Protect you are not permitted to use any on campus facilities. Students attempting to attend campus activities when withheld from campus will be referred to the Dean of Students Office.

Continue to regularly visit coronavirus.UFHealth.org and coronavirus.ufl.edu for up-to-date information about COVID-19 and vaccination.

COVID-19 Symptoms
See https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html for information about COVID-19 symptoms, which may include fever, cough, shortness of breath or difficulty breathing, fatigue, chills, muscle or body aches, headache, sore throat, congestion or runny nose, nausea or vomiting, diarrhea, and loss of taste or smell.

Recording Within the Course:

Students are allowed to record video or audio of class lectures. However, the purposes for which these recordings may be used are strictly controlled. The only allowable purposes are (1) for personal educational use, (2) in connection with a complaint to the university, or (3) as evidence in, or in preparation for, a criminal or civil proceeding. All other purposes are prohibited. Specifically, students may not publish recorded lectures without the written consent of the instructor.

A "class lecture" is an educational presentation intended to inform or teach enrolled students about a particular subject, including any instructor-led discussions that form part of the presentation, and delivered by any instructor hired or appointed by the University, or by a guest instructor, as part of a University of Florida course. A class lecture does not include lab sessions, student presentations, clinical presentations such as patient history, academic exercises involving solely student participation, assessments (quizzes, tests, exams), field trips, private

conversations between students in the class or between a student and the faculty or lecturer during a class session.

Publication without permission of the instructor is prohibited. To "publish" means to share, transmit, circulate, distribute, or provide access to a recording, regardless of format or medium, to another person (or persons), including but not limited to another student within the same class section. Additionally, a recording, or transcript of a recording, is considered published if it is posted on or uploaded to, in whole or in part, any media platform, including but not limited to social media, book, magazine, newspaper, leaflet, or third party note/tutoring services. A student who publishes a recording without written consent may be subject to a civil cause of action instituted by a person injured by the publication and/or discipline under UF Regulation 4.040 Student Honor Code and Student Conduct Code.

Policy Related to Guests Attending Class:

Only registered students are permitted to attend class. However, we recognize that students who are caretakers may face occasional unexpected challenges creating attendance barriers. Therefore, by exception, a department chair or his or her designee (e.g., instructors) may grant a student permission to bring a guest(s) for a total of two class sessions per semester. This is two sessions total across all courses. No further extensions will be granted. Please note that guests are **not** permitted to attend either cadaver or wet labs. Students are responsible for course material regardless of attendance. For additional information, please review the Classroom Guests of Students policy in its entirety. Link to full policy:
http://facstaff.phhp.ufl.edu/services/resourceguide/getstarted.htm

Online Faculty Course Evaluation Process
Students are expected to provide professional and respectful feedback on the quality of instruction in this course by completing course evaluations online via GatorEvals. Guidance on how to give feedback in a professional and respectful manner is available at https://gatorevals.aa.ufl.edu/students/. Students will be notified when the evaluation period opens, and can complete evaluations through the email they receive from GatorEvals, in their Canvas course menu under GatorEvals, or via https://ufl.bluera.com/ufl/. Summaries of course evaluation results are available to students at https://gatorevals.aa.ufl.edu/public-results/.

SUPPORT SERVICES

Accommodations for Students with Disabilities
If you require classroom accommodation because of a disability, it is strongly recommended you register with the Dean of Students Office http://www.dso.ufl.edu within the first week of class or as soon as you believe you might be eligible for accommodations. The Dean of Students Office will provide documentation of accommodations to you, which you must then give to me as the instructor of the course to receive accommodations. Please do this as soon as possible after you receive the letter. Students with disabilities should follow this procedure as early as possible in the semester. The College is committed to providing reasonable accommodations to assist students in their coursework.

Counseling and Student Health
Students sometimes experience stress from academic expectations and/or personal and interpersonal issues that may interfere with their academic performance. If you find yourself facing issues that have the potential to or are already negatively affecting your coursework, you are encouraged to talk with an instructor and/or seek help through University resources available to you.

- The **Counseling and Wellness Center** 352-392-1575 offers a variety of support services such as psychological assessment and intervention and assistance for math and test anxiety. Visit their web site for more information: http://www.counseling.ufl.edu. On line and in person assistance is available.

- **U Matter We Care** website: http://www.umatter.ufl.edu/. If you are feeling overwhelmed or stressed, you can reach out for help through the You Matter We Care website, which is staffed by Dean of Students and Counseling Center personnel.

- The **Student Health Care Center** at Shands is a satellite clinic of the main Student Health Care Center located on Fletcher Drive on campus. Student Health at Shands offers a variety of clinical services. The clinic is located on the second floor of the Dental Tower in the Health Science Center. For more information, contact the clinic at 392-0627 or check out the web site at: https://shcc.ufl.edu/

- Crisis intervention is always available 24/7 from Alachua County Crisis Center: (352) 264-6789 http://www.alachuacounty.us/DEPTS/CSS/CRISISCENTER/Pages/CrisisCenter.aspx

- **University Police Department**: Visit UF Police Department website or call 352-392-1111 (or 9-1-1 for emergencies).

- **UF Health Shands Emergency Room / Trauma Center:** For immediate medical care call 352-733-0111 or go to the emergency room at 1515 SW Archer Road, Gainesville, FL 32608; Visit the UF Health Emergency Room and Trauma Center website.

Do not wait until you reach a crisis to come in and talk with us. We have helped many students through stressful situations impacting their academic performance. You are not alone so do not be afraid to ask for assistance.

Inclusive Learning Environment

Public health and health professions are based on the belief in human dignity and on respect for the individual. As we share our personal beliefs inside or outside of the classroom, it is always with the understanding that we value and respect diversity of background, experience, and opinion, where every individual feels valued. We believe in, and promote, openness and tolerance of differences in ethnicity and culture, and we respect differing personal, spiritual, religious and political values. We further believe that celebrating such diversity enriches the quality of the educational experiences we provide our students and enhances our own personal and professional relationships. We embrace The University of Florida's Non-Discrimination Policy, which reads, "The University shall actively promote equal opportunity policies and practices conforming to laws against discrimination. The University is committed to non-discrimination with respect to race, creed, color, religion, age, disability, sex, sexual orientation, gender identity and expression, marital status, national origin, political opinions or affiliations, genetic information and veteran status as protected under the Vietnam Era Veterans' Readjustment Assistance Act." If you have questions or concerns about your rights and responsibilities for inclusive learning environment, please see your instructor or refer to the Office of Multicultural & Diversity Affairs website: www.multicultural.ufl.edu

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Note: This syllabus is subject to revision in the event of extenuating circumstances.