

JSGS 834 Financial Management of Health Care Organizations

	UNIVERSITY OF REGINA CAMPUS
INSTRUCTOR:	Dan Florizone
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OFFICE HOURS:	n/a
OFFICE LOCATION:	Room 147.2, Diefenbaker Place, U of S campus
TERM:	Winter 2021 (January 11, 2021 – April 15, 2021)
ROOM:	On-line
DATE AND TIME:	This course will begin on Monday, January 11 th , 2020. It will consist of 13 modules, which will run from 8:00 a.m. Saskatchewan (SK) time on Monday until 11:55 p.m. SK time the following Sunday. Activities will take place online, including live webinars that students can participate in (and recorded for those unable to attend live). See below for more details.

CALENDAR DESCRIPTION

This course covers the financial management function in public sector and health care organizations including operating and capital budgeting processes along with budgetary and financial controls. There will be some use of financial analysis tools for the public sector and skills needed to develop basic finance and accounting foundations will be reviewed.

LEARNING OBJECTIVES

Following successful completion of this course, students should be able to:

- ❖ Understand the conceptual bases and mechanics of financial management of public sector and health care organizations,
- ❖ List the users and uses of financial management information, and
- ❖ Participate in the financial decision-making processes of health care organizations.

MHA CORE COMPETENCIES

- 1) Health Services and Health Status - Ability to analyze health services and other factors that impact health status and demonstrate a commitment to improving the health status of individuals, families, and communities.
- 2) Management, Governance, and Leadership - Ability to inspire support for a vision or course of action and successfully direct the teams, processes, and changes required to accomplish it.

- 3) Communication and Interpersonal Skills - Ability to communicate effectively and build enduring, trust-based professional relationships.
- 4) Systems Thinking and Creative Analysis - Ability to identify key issues and problems, analyze them systematically, and reach sound, innovative conclusions.
- 5) Public Policy and Community Engagement - Ability to understand how organizational and public policies are formulated, their impact on healthcare organizations and communities, and how to influence their development.
- 6) Continuous Evaluation and Improvement - Commitment to on-going evaluation for continuous organizational and personal improvement.

COURSE CONTENT AND APPROACH

This course will use a combination of readings, lectures, and individual and group assignments to familiarize students with the fundamentals of budgeting and financial management of public sector and health care organizations, including:

- ❖ Basic accounting and reporting,
- ❖ Decision-making,
- ❖ Financial management within budgetary constraints, and
- ❖ Accountability, reporting, review, and evaluation.

The course will be divided into 13 weekly modules, which (except for 13) will run from 8:00 a.m. Saskatchewan (SK) time on Monday until 11:55 p.m. SK time the following Sunday. Each module will focus on a particular topic described in more detail below. Most modules will include an hour-long webinar, conducted using Zoom meeting software, scheduled on select Thursdays at 7 pm (SK time). Webinar lectures will include material not covered in the required or supplementary readings.

This is an online course that will be conducted via “UR Courses,” the University of Regina’s Online Learning Environment and online webinar software. Webinars will be recorded and posted on UR Courses for review by students who cannot attend live.

The textbook for this course is ***Canadian Public-Sector Financial Management (3rd edition)***, **Graham, Andrew**, *Queen’s Policy Studies Series, School of Policy Studies, Queen’s University, McGill-Queen’s University Press.*

COURSE OUTLINE AND ASSIGNMENTS

Module 1 – Course Introduction/Orientation (January 11 - 17, 2021)

This first module will facilitate introductions and include an overview of the course structure, content, expectations, assignments and methods of evaluation. It will also present an opportunity for students to become familiar with navigating and using the features of UR Courses and Zoom meeting software.

REQUIRED READING:

- Introduction to the textbook, ***Canadian Public-Sector Financial Management (3rd edition)***

Please complete the following activities:

- Please familiarize yourself with the URcourses site.
- Introduce yourself on meet and greet forum – URcourses.
- Attend an initial zoom session (course overview and orientation) scheduled Tuesday, January 12th at 7 pm (SK time).

Module 2 – Financial Management in the Public Sector (January 18 – 24, 2021)

This module will provide a high-level overview of financial management in the public sector in Canada.

REQUIRED READINGS:

- Chapter 1, ***Canadian Public-Sector Financial Management (3rd edition)***
- ***20 Questions about Government Financial Reporting, Canadian Institute of Chartered Accountants***

Module 3 – Financial Management in the Health Sector (January 25 – January 31, 2021)

This module will provide an overview of governance, financing, and financial management of health organizations in Canada.

REQUIRED READINGS

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- Saskatchewan Ministry of Health. n.d. *Guide to Corporate Governance*. Regina, SK: Saskatchewan Ministry of Health. (Read at least "Part Three," Pdf pages: b372-b397.)
- Canadian Institute for Health Information (CIHI). 2017. *Canada's Health Care Providers: Provincial Profiles, 2007 to 2016 - Data Tables*. Ottawa, ON: Canadian Institute for Health Information. (Review at least Tab 1 and one provincial/territorial tab.)
- Lockhart, Wallace and Allen Backman. 2009. "Health care management competencies: Identifying the GAPS." *Healthcare Management Forum Summer*.
- Saskatchewan Ministry of Health. n.d. *Guide to Corporate Governance*. Regina, SK: Saskatchewan Ministry of Health. (Read at least "Section Five" and "Roles and Expectations...," Pdf pages b.114-b.117 and b152-b183.)

Module 4 – Public-Sector Accounting Principles (February 1 – February 7, 2021)

This module will describe public sector accounting principles in Canada.

REQUIRED READINGS

- Chapter 2 - ***Canadian Public-Sector Financial Management (3rd edition)***

- Government of Saskatchewan. n.d. *Saskatchewan's Planning and Budgeting Cycle*. <http://www.finance.gov.sk.ca/PlanningAndReporting/GovernmentPlanningAndBudgetingCycle.pdf>
- Treasury Board of Canada Secretariat. 1992. *A Manager's Guide to Operating Budgets*. <https://www.canada.ca/en/treasury-board-secretariat/services/reporting-government-spending/what-we-are-doing/managers-guide-operating-budgets.html> . (Scan this document.)

Module 5 – Financial Statements (February 8 – 14, 2021)

This module will provide an overview of financial statements for government and public sector organizations.

REQUIRED READING

- **Understanding Canadian Public Sector Financial Statements**, Office of the Auditor General of British Columbia.
- Chapter 3, *Canadian Public-Sector Financial Management (3rd edition)*

Break (February 15 – 19)

Module 6 – Accrual Accounting and Budgeting (February 22 – 28, 2021)

This module will introduce the matching principle of accrual-based accounting and introduce the government and organizational budget cycle.

REQUIRED READINGS:

- Chapter 4, *Canadian Public-Sector Financial Management (3rd edition)*

Module 7 – Planning and Budgeting (March 1 - 7, 2021)

This module will link planning to budgeting and financial control.

REQUIRED READINGS:

- Chapter 5 and 6, *Canadian Public-Sector Financial Management (3rd edition)*

Module 8 – Capital Planning and Budgeting (March 8 – 14, 2021)

This module covers accounting for assets, amortization, and capital decision-making.

REQUIRED READINGS:

- Chapter 7, *Canadian Public-Sector Financial Management (3rd edition)*

Module 9 – Reallocation and Budget Reductions (March 15 – 21, 2021)

This module will provide an overview of approaches to budget cuts, and reallocation of resources.

REQUIRED READINGS

- Chapter 8, *Canadian Public-Sector Financial Management (3rd edition)*
- CIHI. 2011. *Health Care Cost Drivers: The Facts*. Ottawa, ON: Canadian Institute for Health Information. (Review at least Tab 1 and one provincial/territorial tab.)

Module 10 – Managerial Control (March 22 – 28, 2021)

This module will provide an overview of the planning, budgeting, accounting, variance analysis and reporting as mechanisms of managerial control.

REQUIRED READINGS

- Chapter 9, *Canadian Public-Sector Financial Management (3rd edition)*

Module 11 – Cash Management (March 29 – April 4, 2021)

This module will cover cash flow and sources and uses of cash in a public sector organization.

REQUIRED READINGS

- Chapter 10, *Canadian Public-Sector Financial Management (3rd edition)*

Module 12 – Performance Measurement/Accountability (April 5 – 11, 2021)

This module will cover how various public and health care organizations measure their performance. It will also discuss how internal and external actors hold health care organizations accountable.

REQUIRED READINGS:

- Chapter 11, *Canadian Public-Sector Financial Management (3rd edition)*
- Saskatchewan Ministry of Health. n.d. *Guide to Corporate Governance*. Regina, SK: Saskatchewan Ministry of Health. (Read "Part Four," PDF pages: b398.)
- Canadian Medical Association. 2011. "Improving Accountability in Canada's Health Care System." Presentation to the Senate Standing Committee on Social Affairs, Science, and Technology. https://www.cma.ca/Assets/assets-library/document/en/advocacy/Haggie-Accountability-Senate_en.pdf
- Ontario Ministry of Health and Long-Term Care. 2017. *Strengthening Quality and Accountability for Patients Act, 2017*.

<https://news.ontario.ca/mohltc/en/2017/12/strengthening-quality-and-accountability-for-patients-act-2017-1.html>

- CIHI. 2011. *CIHI's Performance Measurement Framework*.
<https://www.cihi.ca/sites/default/files/document/performance-measurement-framework-en-web.pdf>

Module 13 – Course Wrap-up (April 12 - 15, 2021)

This last module will review course content and lessons tying them back to course objectives.

REQUIRED READINGS:

None

MODULE-SPECIFIC DISCUSSION FORUM PARTICIPATION (30%): Understanding often develops through discussion and debate. During Modules 2 – 11, the instructor will post (to module-specific forums) questions for students to respond to using no more than 200 words in a single post. Students may also initiate discussions among themselves about material related to the module. Regular posting is encouraged, but substantive posts will be more highly rewarded. Details regarding how the instructor will evaluate participation will be available in the marking guide provided to students.

CASE STUDIES (30%): Two scenario-based case studies will be assigned, to be completed in assigned groups. Each group is to complete a single submission, in the form of a Briefing Note. The format is outlined in the marking rubric posted to UR Courses.

Quizzes (20%): This course will cover both the conceptual and technical aspects of financial management of public sector and health care organizations. The textbook will be the main source of technical information, although many lectures will reinforce or elaborate upon text material. The two quizzes, each of which will be worth 10% of the course grade, will test students on cumulative material from the required text chapters.

FINAL PROJECT (20%): This final project is to be completed by each group. Each group is to complete a single submission, in the form of a Board Decision Item. The format is outlined in the marking rubric posted to UR Courses.

EVALUATION

MODULE-SPECIFIC DISCUSSION FORUM PARTICIPATION (30%): Understanding often develops through discussion and debate. During Modules 2 – 11, the instructor will post (to module-specific forums) questions for students to respond to using no more than 200 words in a single post. Students may also initiate discussions among themselves about material related to the module. Regular posting is encouraged, but substantive posts will be more highly rewarded. Details regarding how the instructor will evaluate participation will be available in the marking guide provided to students.

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LATE ASSIGNMENTS

Late assignments will be accepted only in exceptional circumstances after prior approval. Please contact the instructor as soon as possible before the due date to discuss potential conflicts. Failure to consult the instructor before the due date will result in a late penalty.

STUDENTS WITH SPECIAL NEEDS

Students in this course who, because of a disability, may have a need for accommodations are encouraged to discuss this need with the instructor and to contact the Coordinator of Special Needs Services at (306) 585-4631.

STUDENTS EXPERIENCING STRESS

Students in this course who are experiencing stress can seek assistance from the University of Regina Counselling Services. For more information, please see the attached document, visit this website: <http://www.uregina.ca/student/counselling/contact.html>, or call (306) 585-4491 between 8:30 a.m. to 4:30 p.m. Saskatchewan time Monday to Friday.

ACADEMIC INTEGRITY AND CONDUCT

Ensuring that you understand and follow the principles of academic integrity and conduct as laid out by the University of Regina (available at <http://www.uregina.ca/gradstudies/grad-calendar/policyuniv.html>) is vital to your success in graduate school. Ensuring that your work is your own and reflects both your own ideas and those of others incorporated in your work is important: ensuring that you acknowledge the ideas, words, and phrases of others that you use is a vital part of the scholarly endeavour. If you have any questions at all about academic integrity in general or about specific issues, contact your course instructor to discuss your questions.

USE OF VIDEO AND RECORDING OF THE COURSE

Video conference sessions in this course, including your participation, will be recorded and made available only to students in the course for viewing via Canvas (U of S)/Moodle (U of R) after each session.

This is done, in part, to ensure that students unable to join the session (due to, for example, issues with their internet connection) can view the session at a later time. This will also provide you the opportunity to review any material discussed at your convenience. Consent to recording is presumed by attendance at live webinars. If any students have concerns with this approach, please notify the instructor in advance of the session.

Please remember that course recordings belong to your instructor, the University, and/or others (like a guest lecturer) depending on the circumstance of each session and are protected by copyright. Students may record sessions for their own use (i.e., they are not permitted to distribute the recordings).