

## JSGS 834 Financial Management of Health Care Organizations

UNIVERSITY OF REGINA CAMPUS	
INSTRUCTOR:	Dan Florizone BComm MBA
PHONE:	1-306-260-4896
E-MAIL:	dan.florizone@usask.ca
OFFICE HOURS:	N/A
OFFICE LOCATION:	Diefenbaker Place, University of Saskatchewan campus
TERM:	Winter 2023
ROOM:	
CLASS DATE AND TIME:	This course will begin on Monday January 4 <sup>th</sup> , 2023 and ends April 11 <sup>th</sup> , 2023. 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.
ZOOM LINK:	<a href="https://uregina-ca.zoom.us/j/8849926420">https://uregina-ca.zoom.us/j/8849926420</a>

### 1) LAND ACKNOWLEDGEMENT

The University of Saskatchewan campus of the Johnson Shoyama Graduate School of Public Policy is situated on Treaty 6 Territory and the Homeland of the Métis, while the University of Regina campus is situated on Treaty 4 Territory and the Homeland of the Métis. We pay our respect to the First Nation and Métis ancestors of this place and reaffirm our relationship with one another. As we engage in Remote Teaching and Learning, we would also like to recognize that some may be attending this course from other traditional Indigenous lands. I ask that you take a moment to make your own Land Acknowledgement to the peoples of those lands. In doing so, we are actively participating in reconciliation as we navigate our time in this course, learning and supporting each other.

### 2) LEARNING OBJECTIVES

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.

Following successful completion of this course, students should be able to understand the fundamentals of budgeting and financial management, including:

- Basic accounting and reporting in the public sector
- Budgeting as a decision-making exercise
- Financial management within budgetary constraints
- Accountability, reporting, review and evaluation and strategic planning

### 3) MHA CORE COMPETENCIES

Through the development of the following competencies, JSGS MPA graduates will be prepared to meet the policy challenges of a rapidly changing world:

- Analysis and Use of Evidence – how to use evidence and develop the necessary analytical skills to succeed in a public administration career.
- Politics and Democracy – ensuring that students have a deep understanding of the role of politics and democracy in public policy development including the roles of the various institutions and policy actors; and
- Policy Delivery – the importance of effective service delivery and the ongoing management and evaluation of public policy.

### 4) 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 module 1) 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 Tuesdays 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.

#### (A) REQUIRED READINGS

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

## **(B) MODULE OVERVIEW**

### **Module 1: Introduction (January 5<sup>th</sup>) – Welcome, Introductions and Course Overview**

- *Attend an initial zoom session (course overview and orientation) Thursday, January 5<sup>th</sup> at 7 pm*

#### Learning objectives:

- 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.

#### Read the following:

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

#### Expectations:

- Please familiarize yourself with the URcourses site.
- Introduce yourself on meet and greet forum – URcourses.
- Complete the learning module on Risk Management found in the URcourses.

### **Module 2 (January 4<sup>th</sup> – 8<sup>th</sup>) – Financial Management in the Public Sector**

#### Learning objectives:

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

#### View/read the following:

- Chapter 1, Canadian Public-Sector Financial Management (3rd edition)
- [20 Questions about Government Financial Reporting](#), Canadian Institute of Chartered Accountants
- [BC Auditor. 2014. Understanding Canadian Public Sector Financial Statements](#)

### **Module 3 (January 9<sup>th</sup> – 15<sup>th</sup>) – Financial Management in the Health Sector**

- *Attend zoom session scheduled for Tuesday, January 10<sup>th</sup> at 7 pm*

#### Learning objectives:

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

#### Read the following:

- [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). Click "Download" to get the file.
- [Lockhart, Wallace and Allen Backman. 2009](#). "Health care management competencies: Identifying the GAPS". Healthcare Management Forum Summer.
- Marchildon, G. Allin, S. and Merkur, S. 2020. [Canada Health System Review](#). Health Systems in Transition.

22(3). (Read pages 1-10; 17-34; 53-77; 136-162)

- 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").

#### **Module 4 (January 16<sup>th</sup> – January 22<sup>nd</sup>) – Public-Sector Accounting Principles**

##### Learning objectives:

- This module will describe public sector accounting principles in Canada.

##### Read the following:

- 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 (January 23<sup>rd</sup> – January 29<sup>th</sup>) – Financial Statements**

- *Attend zoom session scheduled for Tuesday, January 24<sup>th</sup> at 7 pm*

##### Learning objectives:

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

##### Read the following:

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

#### **Module 6 (January 30<sup>th</sup> – February 5<sup>th</sup>) – Accrual Accounting and Budgeting**

##### Learning objectives:

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

##### Read the following:

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

Quiz #1 is scheduled for Saturday, February 4<sup>th</sup> at 3 pm (SK time). It will cover the textbook introduction and chapter 1 through 4.

### **Module 7 (February 6<sup>th</sup> – 12<sup>th</sup>) – Planning and Budgeting**

- *Attend zoom session scheduled for Tuesday, February 7<sup>th</sup> at 7 pm*

#### Learning objectives:

- This module will link planning to budgeting and financial control.

#### Read the following:

- Chapter 5 and 6, Canadian Public-Sector Financial Management (3rd edition)
- [Saskatchewan Health Authority](#). 2019. Business Plan 2019-2020.

### **Module 8 (February 13<sup>th</sup> – February 20<sup>th</sup>) – Capital Planning and Budgeting**

#### Learning objectives:

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

#### Read the following:

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

### **Reading Week (February 21<sup>st</sup> – 24<sup>th</sup>) Family Day Feb 20<sup>th</sup>**

### **Module 9 (February 27<sup>th</sup> – March 5<sup>th</sup>) – Reallocation and Budget Reductions**

- *Attend a zoom session scheduled for Tuesday, February 28<sup>th</sup> at 7 pm*

#### Learning objectives:

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

#### Read the following:

- 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.)
- Martin LA, Neumann CW, Mountford J, Bisognano M, Nolan TW. 2009. [Increasing Efficiency and Enhancing Value in Health Care: Ways to Achieve Savings in Operating Costs per Year](#). IHI Innovation Series white paper. Cambridge, Massachusetts: Institute for Healthcare Improvement. (You may need to create an account with IHI to access the full document).

#### Watch the following videos:

- [Bending the cost curve in healthcare](#): Jeffrey Brenner at TEDxBigApple
- [An Overview of the IHI Triple Aim](#)
- [Better Health and Lower Costs for Patients with Complex Needs: Informational Webinar](#)

#### Review the following Learning Modules (**Password: Value**):

- [https://rise.articulate.com/share/Q8DawJK\\_Pa4vovYYyoDUk81mtbsMhZ3r](https://rise.articulate.com/share/Q8DawJK_Pa4vovYYyoDUk81mtbsMhZ3r)
- <https://rise.articulate.com/share/U19GXCwsEKifFzTmBEGCtSTBIRKDZgP>
- <https://rise.articulate.com/share/mbTvs1uK56Pmyvkh16sPZb-kAe328AgW>

Assignment #1 is due March 5<sup>th</sup>

### **Module 10 (March 6<sup>th</sup> – 12<sup>th</sup>) – Managerial Control**

#### Learning objectives:

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

#### Read the following:

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

### **Module 11 (March 13<sup>th</sup> – 19<sup>th</sup>) – Cash Management**

- *Attend a zoom session scheduled for Tuesday, ~~March 22<sup>nd</sup>~~ at 7 pm*

#### Learning objectives:

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

#### Read the following:

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

Assignment #2 is due March 18<sup>th</sup>

### **Module 12 (March 20<sup>th</sup> – March 26<sup>th</sup>) – Performance Measurement/Accountability**

#### Learning objectives:

- 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.

#### Read the following:

- 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](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. 2017. [CIHI's Performance Measurement Framework](#)
- CIHI. n.d. Health System Performance Frameworks: [Aligning Frameworks for Sectors and Organizations to Health Systems](#)

Complete the following module on Performance Management (**password: closed**):

- Log in to [Articulate 360](#) (Performance Management)

Quiz #2 is scheduled March 25<sup>th</sup> at 3 pm (SK time). The quiz covers textbook chapters 5 through 11.

### **Module 13** (March 27<sup>th</sup> – April 2<sup>nd</sup>) – **Course Wrap-up**

- *Attend a zoom session scheduled for Tuesday, March 28<sup>th</sup> at 7 pm*

#### Learning objectives:

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

#### Read the following:

- None

Final Assignment is due April 9<sup>th</sup>

### **(C) EVALUATION**

- I. **MODULE-SPECIFIC DISCUSSION FORUM PARTICIPATION (30%):** Understanding often develops through discussion and debate. During Modules 2 – 12, 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.
- II. **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. [Public Sector Writing with Impact: The JSGS Guide to Writing Briefing Notes - Overview | Rise 360 \(articulate.com\)](#)
- III. **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.
- IV. **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 Briefing Note. [Public Sector Writing with Impact: The JSGS Guide to Writing Briefing Notes - Overview | Rise 360 \(articulate.com\)](#)

### **(D) LATE ASSIGNMENTS**

Late assignment will be assigned a penalty of 10% for every day past the deadline; special circumstances will be considered upon application by the student.

## **(E) ATTENDANCE AND PARTICIPATION EXPECTATIONS**

Students are expected to attend all the synchronous sessions. If you are unable to attend (e.g., Internet problems), you must let the instructor know.

Active participation in class discussion is expected by all students.

## **5) REMOTE LEARNING CONTEXT**

We acknowledge the complex circumstances – i.e., a worldwide pandemic – in which this course is taking place. Since remote teaching and learning context is new to both instructors and students, all participations should interact with empathy, patience and care. Links to online learning resources are provided below.

## **6) 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 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 later. This will also provide students with the opportunity to review any material discussed. Students may also record sessions for their own use, but they are not permitted to distribute the recordings (see below).

Please remember that course recordings belong to the instructor, the University, and/or others (like a guest lecturer) depending on the circumstance of each session, and are protected by copyright. Do not download, copy, or share recordings without the explicit permission of the instructor.

For questions about recording and use of sessions in which you have participated, including any concerns related to your privacy, please contact your instructor. More information on class recordings can be found in the Academic Courses Policy at <https://policies.usask.ca/policies/academic-affairs/academic-courses.php#5ClassRecordings>

## **7) JSGS GRADE DESCRIPTIONS**

### **85+ excellent**

*A superior performance* with consistent strong evidence of:

- a comprehensive, incisive grasp of the subject matter;
- an ability to make insightful critical evaluation of the material given;
- an exceptional capacity for original, creative and/or logical thinking;
- an excellent ability to organize, to analyze, to synthesize, to integrate ideas, and to express thoughts fluently; and
- an excellent ability to apply theories to real-world problems and intersect with related disciplines.



**80-85 very good**

An *excellent performance* with strong evidence of:

- a comprehensive grasp of the subject matter;
- an ability to make sound critical evaluation of the material given;
- a very good capacity for original, creative and/or logical thinking;
- an excellent ability to organize, to analyze, to synthesize, to integrate ideas, and to express thoughts fluently; and
- a strong ability to apply theories to real-world problems and intersect with related disciplines.

**75-80 good**

A *good performance* with evidence of:

- a substantial knowledge of the subject matter;
- a good understanding of the relevant issues and a good familiarity with the relevant literature and techniques;
- some capacity for original, creative and/or logical thinking;
- a good ability to organize, to analyze, and to examine the subject material in a critical and constructive manner; and
- some ability to apply theories to real-world problems and intersect with related disciplines.

**70-75 satisfactory**

A *generally satisfactory and intellectually adequate performance* with evidence of:

- an acceptable basic grasp of the subject material;
- a fair understanding of the relevant issues;
- a general familiarity with the relevant literature and techniques;
- an ability to develop solutions to moderately difficult problems related to the subject material; and
- a moderate ability to examine the material in a critical and analytical manner.

## 8) HONOUR CODE

- At the Johnson Shoyama Graduate School of Public Policy (JSGS), we believe honesty and integrity are fundamental in a community dedicated to learning, personal development, and a search for understanding. We revere these values and hold them essential in promoting personal responsibility, moral and intellectual leadership, and pride in ourselves and our University.
- As JSGS students, we will represent ourselves truthfully, claim only work that is our own, and engage honestly in all academic assignments.
- Since articulated standards and expectations can influence attitudes, and because each of us shares the responsibility for maintaining academic integrity (see below for details on academic integrity at the JSGS), we are committed to upholding the Academic Honor Code.

## 9) ACADEMIC HONOUR PLEDGE

As a member of the JSGS community, I pledge to live by and to support the letter and spirit of JSGS's Academic Honour Code.

## **10) ACADEMIC INTEGRITY AND CONDUCT**

Understanding and following the principles of academic integrity and conduct 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. The JSGS has developed an Honour Code (see above) that encapsulates these values.

If you have any questions at all about academic integrity in general or about specific issues, contact any faculty member and we can discuss your questions. For more information, please see:

Academic Integrity – <https://www.uregina.ca/gradstudies/current-students/academic-integrity/index.html>

## **11) COPYRIGHT**

Course materials are provided to you based on your registration in a class, and anything created by your professors and instructors is their intellectual property, unless materials are designated as open education resources. This includes exams, PowerPoint/PDF slides and other course notes. Additionally, other copyright-protected materials created by textbook publishers and authors may be provided to you based on license terms and educational exceptions in the Canadian Copyright Act (see <http://laws-lois.justice.gc.ca/eng/acts/C-42/index.html>).

University of Regina Copyright information: <https://www.uregina.ca/copyright/guidelines/fair-dealing.html>

## **12) STUDENT RESOURCES**

Remote learning information page for students. This resource engages students in learning about the skills associated with remote learning success.

<https://www.uregina.ca/remote-learning/>

## **13) RIGHTS & RESPONSIBILITIES OF GRADUATE STUDENTS**

<https://www.uregina.ca/gradstudies/current-students/Rights%20/index.html>

## 14) 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 one of the following:

Centre for Student Accessibility – [accessibility@uregina.ca](mailto:accessibility@uregina.ca) or 306-585-4631.

<https://www.uregina.ca/student/accessibility/students/index.html>

## 15) STUDENTS EXPERIENCING STRESS

Counselling Services: <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.

## 16) ADDITIONAL EVALUATION INFORMATION

More information on the Academic Courses Policy on course delivery, examinations and assessment of student learning can be found at: <http://policies.usask.ca/policies/academic-affairs/academic-courses.php>

The University of Saskatchewan Learning Charter is intended to define aspirations about the learning experience that the University aims to provide, and the roles to be played in realizing these aspirations by students, instructors and the institution. A copy of the Learning Charter can be found at: <http://teaching.usask.ca/about/policies/learning-charter.php>.