

Module 212	Advanced Policy Analysis and the Financial Context in Health Services and Public Health
Coordinator	Thomas C. Ricketts, PhD and Kristin Reiter, Professors of Health Policy and Management, the University of North Carolina at Chapel Hill. Tom_ricketts@unc.edu
Dates	17th to 21st October 2016
Credits/ECTS	3 ECTS
Duration	4 days of 6 hours = 24 hours
Description	This module mixes pure “policy” considerations with the fundamentals of finance and accounting in health care and public health Students will have the opportunity to discuss the lecture content in seminars during work in small groups and plenary sessions. A case study on the last day will allow the participants to review the coursework of the entire week and to apply their knowledge in a group discussion
Prerequisites	Core modules in MHPS
Course learning objectives	<p>Finance and Accounting</p> <ul style="list-style-type: none"> • Identify fixed, variable, direct and indirect costs and use these concepts to develop a budget in Microsoft EXCEL® • Measure and report performance relative to budget expectations • Understand and interpret the balance sheet and income statement - two of the primary financial statements required for financial reporting • Identify the primary sources of financing for public health organizations and understand key characteristics of each • Be able to effectively request support from accounting experts <p>Policy Analysis</p> <ul style="list-style-type: none"> • Understand the differences between policy and politics • Understand the ways in which health system scan be held accountable • Be able to structure and critique an analysis of policy options • Be familiar with the expectations of policy makers for the presentation of evidence and data
Structure	Lectures by professors Ricketts and Reiter, guest lectures by
Course Requirement	Read assigned materials BEFORE class sessions, group works session required
Grading and assessment	Final exam and in class exercise for accounting and finance
Location	George Sand
Readings	Detailed for each session

Lancet special issue on global health

[http://www.thelancet.com/journals/langlo/issue/vol3nonull/PIIS2214-109X\(15\)X7029-X](http://www.thelancet.com/journals/langlo/issue/vol3nonull/PIIS2214-109X(15)X7029-X)

Session 1	Politics, Policy Making, and Policy Analysis. Governance and Accountability in Health
Speaker	Thomas C. Ricketts
Session Outline	This session will introduce the student to the formal and informal definitions of policy and politics and how they are applied in health systems and to global health. We will focus on systems of governance and accountability in health care and public health.
Learning Objectives	Students will understand the importance of governance and good management in the operation of public health systems. They will understand the problems of variation and inequity in systems and the need to have accountability and transparency
Duration	3 hours
Dates	Monday, October 17th
Training methods	Lectures and discussion groups
Reading	<p><i>Kickbusch I, Gleicher D. 2012. Governance for Health in the 21st Century. Regional Office for Europe.</i> http://www.euro.who.int/en/publications/abstracts/governance-for-health-in-the-21st-century</p> <p><i>David V. McQueen. Governance, Policy and Institutions in Global Handbook on Noncommunicable Diseases and Health Promotion,</i> http://link.springer.com/chapter/10.1007/978-1-4614-7594-1_26</p>
Validation	Exam at end of module and in class exercise

Sessions 2 and 5	Introduction to Finance and Accounting in Health Services
Speaker	Kristin Reiter, PhD
Session Outline	<p><u>Financial planning, measuring and reporting performance</u></p> <p>These sessions will introduce students to financial and managerial accounting concepts necessary for budget development and performance reporting. We will focus on accounting terminology as it relates to budgeting, characteristics of a well-designed budget, and key performance reports including variance reports and cash flow forecasts.</p>
Learning Objectives	<p>The student will be able to:</p> <ul style="list-style-type: none"> • Explain the differences between financial and managerial accounting • Identify fixed, variable, direct and indirect costs and use these concepts to develop a budget in Microsoft EXCEL® • Discuss characteristics of a well-designed budget • Understand the importance of performance monitoring and control • Measure and report performance relative to budget expectations using variance reports • Calculate and interpret budget variances • Identify the purpose and key components of a cash budget • Identify the purpose and key components of monthly budget reports and encumbrances • Be able to effectively request support from accounting experts
Duration	3 hours
Dates	Monday Oct 17th and Tuesday Oct 20, 2016
Training methods	Lecture and student participation using Excel in class
Reading	<p>William N. Zelman, Michael J. McCue, and Noah D. Glick. <u>Financial Management of Health Care Organizations</u>, 3rd Edition, Jossey-Bass, 2009. · ISBN-10: 0470497521; ISBN-13: 978-0470497524.</p> <p>Chapter 10 (Budgeting) Chapter 11 (Responsibility Accounting)</p>
Validation	Examination questions and in-class practical work. Students will be required to work with Excel® on their personal computers

Session 3	Policy analysis for Health: A framework for decision making
Speaker	Thomas C. Ricketts
Session Outline	This session will build on the policy analysis framework introduced by Professor Hobbs in the M1 class and discussed in brief by Prof, Ricketts in the core module.
Learning Objectives	The goal will be to continue to refine student skills in developing policy alternative through policy briefs, memos, fact sheet and focused, communication to policy makers
Duration	1.5 hours
Dates	Tuesday Oct 20th 9h00 until 19h20
Training methods	Lecture and assigned project to create an "infographic"
Reading	<p>http://whqlibdoc.who.int/publications/2008/9789241563703_eng.pdf</p> <p>https://apha.confex.com/apha/142am/webprogram/Paper309353.html</p> <p>http://www.astho.org/Programs/Health-Equity/Health-Equity-Reports-by-State-and-Territory/</p> <p>Bean C, Hobbs SH, Thirumurthy H. Exploring the potential for using results-based financing to address non-communicable diseases in low and middle income countries. BMC Public Health 2013 13:92 http://www.biomedcentral.com/content/pdf/1471-2458-13-92.pdf</p>
Validation	Questions on final exam, group infographic.

Session 6	Democracy and Health, is there a link?
Speaker	Thomas C. Ricketts
Session Outline	The type of politics we have can affect our health. This session explore the link between democracy and health
Learning Objectives	To have students understand that global, national and local politics affect health status and the potential for healthy populations
Duration	1.5 hours
Dates	Tuesday October 20th, 15h30- 17h00
Training methods	Lecture and discussion
Reading	<p>Granados, J. 2010. Politics and health in eight European countries: A comparative study of mortality decline under social democracies and right-wing governments. Social Science and Medicine. doi:10.1016/j.socscimed.2010.05.014</p> <p>Franco, et al. 2004. The Effect of Democracy on Health, Ecological Study BMJ Vol 329 18-25 Dec, 2004.</p> <p>Beauchamp, D. Democracy Matters Democracy Index. The Economist Intelligence Unit</p>
Validation	Questions on final examination

Session 7	Understanding the Balance Sheet and Income Statement
Speaker	Professor Reiter
Session Outline	This session will introduce students to the double-entry accounting system and two key financial statements – the balance sheet and income statement. We will also discuss financial statement analysis and key sources of funding for public health.
Learning Objectives	The student will know what a balance sheet is, what an incomes statement is, what they are used for, and how to determine the status of the organization as reflected in the balance sheet and income statement. Be able to Identify the primary sources of financing for public health organizations and understand key characteristics of each.
Duration	09h00 – 12h00, 3 hours
Dates	Wednesday Oct 19th.
Training methods	Lecture and classroom participation including working with spreadsheets in Microsoft EXCEL®
Reading	William N. Zelman, Michael J. McCue, and Noah D. Glick. <u>Financial Management of Health Care Organizations</u> , 3 rd Edition, Jossey-Bass, 2009. · ISBN-10: 0470497521; ISBN-13: 978-0470497524. Chapter 2 (Health Care Financial Statements) Chapter 3 (Principles and Practices of Health Care Accounting) Chapter 4 (Financial Statement Analysis)
Validation	Questions on final exam.

Session 10	The Pharmaceutical Industry and Global Health
Speakers	Phillippe Tchong, Vice President for Pubic Affairs and David Khougazian head of the office of the Chief Executive Officer, Sanofi. Paris
Session Outline	Guest speakers from Sanofi in Paris will discuss the emerging new role for the pharmaceutical industry in Global Health Policy.
Learning Objectives	To understand the changing role of international pharmaceutical manufacturers in the field of global health policy and health care.
Duration	1,5 hours
Dates	October 20th, 2016
Training methods	discussion
Reading	http://www.hcs.harvard.edu/hghr/print/spring-2011/altruism-profit-pharma/ http://www.elsevier.com/connect/in-the-global-health-care-crisis-pharma-is-crucial
Validation	Questions will be included on the final exam

Session 9	Practical Policy Work, the Case of Malta
Speaker	To be determined
Session Outline	A discussion of what a policy advisor does all day
Learning Objectives	Students will learn the pace and structure of the day to day work of a public health officer
Duration	1.5 hours
Dates	Wednesday October 19 th 2016
Training methods	Lecture and discussion. Questions from the class will be encouraged
Reading	No specific readings
Validation	Questions on the final examination

Session 8	Class Exercise in Accounting
Speaker	Professor Kristin Reiter, Ph.D.
Session Outline	This will be a practical, in-class exercise using Microsoft Excel®. Students will work in groups and individually to develop a budget for the antenatal care service line at 50 Health Posts, develop a flexible budget and variance report, examine the effects of key assumptions on the budget, and develop a strategy for reducing the budget.
Learning Objectives	This will allow students to demonstrate their mastery of key concepts in financial management and to show how they can approach problem solving using financial analytical tools.
Duration	3 hours
Dates	Thursday October 20 th 2016
Training methods	Lecture, in class work, feedback loops, question and answer, development of a class project.
Reading	See initial session for Prof. Reiter
Validation	Self scoring assessment of the in class exercise.

Session 11 and 12	Working in a policy making environment and the Politics of Public Health
Speaker	Thomas Ricketts
Session Outline	This session will tie together the various threads presented in the previous sessions and include a discussion of how financial analysis will fit into the set of tools necessary for the policy analyst to determine the feasibility of programs, set up evaluation criteria, ensure transparency and support the decisions of policy makers to initiate, continue or terminate programs
Learning Objectives	Students will be able to understand the relationship of technical skills to overall policy assessment and the relationship of these to the goals of accountability and governance.
Duration	3 hours
Dates	Thursday Oct 20 th , 2016
Training methods	Lectures and discussions led by students around propositions they formulate.
Reading	See previous session
Validation	Questions on the final examination