Dietetics program directors affirm the importance of teaching financial management concepts in all areas of practice

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In order to be successfully employed, today’s dietitians and other health care graduates must perform in an environment emphasizing cost constraints (1-8). Graduates of dietetics programs must possess a working knowledge of and demonstrate skills in financial management (9). Financial management is the efficient and effective use of financial resources through the managerial functions of planning, organizing, staffing, leading, and controlling. Entry-level dietitians should be proficient at costing out quantity recipes as well as calculating a cost benefit analysis for a community nutrition education program or medical nutrition therapy (MNT) for in-home patient care (10).

The dietetics profession has been visionary in the pursuit of training competent professionals. At the 1994 Future Search Conference, future practice roles were identified. Revised Standards of Education, in the form of core competency statements for dietetic internship (DI) programs and foundation knowledge and skills for didactic programs in dietetics (DPD), were developed to prepare dietitians for these roles. Many financial management skills were included in both areas (12,13). Competencies were defined with the following proficiency levels: demonstrated ability (demonstrating a skill at a level that can be developed further in a supervised practice program), working knowledge (in-depth knowledge of a topic in its application to the profession of dietetics), and basic knowledge (an awareness of or exposure to a topic) (9).

This study was designed to provide insight on both DPD and DI students’ exposure to financial management topics/competencies and to identify potential areas for improvement. The primary purpose was to determine how financial management concepts are taught to DPD and DI students in the programs accredited or approved by the Commission on Accreditation/Approval for Dietetics Education (CADE) (now known as the Commission on Accreditation for Dietetics Education [CADE]), based on the knowledge, skills, and competencies for dietitians outlined in the Accreditation/Approval Manual for Dietetics Education Programs (9). A secondary purpose was to determine faculty opinions on both the need for financial management training for dietetics students and the perceived level of financial management competence of those students upon completion of their education.

METHODS
Study participants included directors (or appropriate designees) of DPD (n=229) and DI programs (n=212) accredited or approved by CADE and listed in the 1998-1999 Directory of Dietetics Programs (14). A survey was designed for both the DPD and DI participants that included questions on specific financial management topics/competencies covered in their program’s curriculum, the topics/competencies that were emphasized more than once, and the method of delivery. In addition, respondents were asked to state their opinion about the importance of the subject matter and the degree of preparedness of the students/interns.

Questions were developed to be predominantly closed-ended for speed in answering and ease of analysis. Response categories on topic and competency questions were “yes/no” with an open-ended response for “other” on 2 questions. Opinion question responses were answered on a Likert scale. The surveys were reviewed by several experts, including foodservice management dietitians and university faculty members, for appropriateness and clarity. The Statistical Package for the Social Sciences for Win-
dows (version 7.5.2, 1997, SPSS Inc, Chicago, Ill) was used for all data analysis. Frequency distributions were calculated on all question responses. Parametric assumptions were not met resulting in the use of the Mann-Whitney U test to compare DPD and DI respondents' responses on student preparedness.

RESULTS AND DISCUSSION
Of the 229 DPD and 212 DI programs contacted, 122 (53%) and 120 (57%) responded, respectively. All surveys returned by the due date were usable and included in the analysis.

Course Titles and Teaching Methods used by DPD Respondents
Courses used to teach financial management concepts were: foods-service systems management (96%), quantity foods (73%), meal management (37%), community nutrition (26%), basic foods (14%), business courses (13%), MNT (11%), and experimental foods (6%). Lecture was the primary teaching method (99%), followed by application in laboratory rotations (real or simulated) (70%); case studies, assignments, projects, problems, activities, reports, and discussion (15%); and computers/spreadsheets (8%).

One survey question asked if there was a required general accounting course. More than half of the respondents' programs did not require or recommend a general accounting course for dietetics majors. Thirty percent of the DPDs did require an accounting course, which is similar to the finding reported by Sneed in 1992 (15). Many unsolicited comments noted that there was little time or flexibility in the undergraduate curriculum for an accounting class, and necessary topics were covered in the dietetics core curriculum.

Topics with Financial Management Emphasis in DPDs
Twelve topic areas were derived from the competency statements for entry-level dietitian emphasis areas (9). Survey questions asked respondents to indicate which topics were covered and of those, which were emphasized more than once. Results are shown in Table 1.

Rating of Proficiency Level
All respondents were asked their opinion on the level of financial management knowledge and skills of DPD graduates entering internships. Response options provided were: demonstrated ability,
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