

TENTATIVE
HEALTH SERVICES FINANCIAL MANAGEMENT
SPEA-H 509 SECTION 10389
Saturday 8:00AM – 4:00PM
Room: BS 2008
Dates: January 14
February 4
February 25
March 25
April 25

Instructor: Paul Lang
Phone: 375-2705
Email: paul.lang@nobleofindiana.org
Office Hours: By appointment

Goals and Objectives: To further develop the student's knowledge of health care financial management with additional and enhanced study of topics covered in H508. We are going to drill down into the issues presented in these previous classes for a more thorough and challenging presentation of them. The topics will include:

- Financial statements, application and analysis
- Investment decisions and the time value of money
- Cost finding
- Pricing
- Budgets

It is the expectation that each student will demonstrate competencies in health care financial skills and decision making. These competencies will be demonstrated through in class assignments, case study reports as well as the midterm and comprehensive final exam. These will be documented by the student's use of:

- Quantitative aptitude
- Analysis and drawing conclusions from the materials presented
- Communication proficiency

Learning Objectives: Upon completing this course the student will be able to:

- Analyze healthcare financial statements
- Compare healthcare financial statements
- Perform variance analysis
- Review and determine required price decisions
- Determine working capital needs of an organization

With this class being conducted in a full day format with fewer times to meet, there will be a variety of presentations ranging from traditional lecture format, guest lecturers, group projects with class presentation, in class exercises and homework assignments. **It is expected that you will have read Chapter 1, The Context of Health Care Financial Management, Chapter 2, Health Care Financial Statements, and Chapter 3 Principles and Practices of Health Care Accounting prior to the first class on January 14.**

Each class lecture will be presented on power point with the slides available on Oncourse in the Schedule section prior to class. Students are encouraged to make copies of the presentations and bring them to class.

The homework assignments are due the class period after they are assigned. No homework will be accepted late. Homework is expected to be a learning experience with full credit given to assignments turned in on time, neat and accurately responding to the questions posed. Incomplete, messy or inaccurate assignments will be give only partial credit at the discretion of the instructor. If a student cannot attend class when an assignment is due, he or she should email it to me before class.

The Case Study approach will be used in class. It will be based on three case studies grounded in material covered in this course. Each student will answer all of the questions in each study accurately and in a professional presentation (typed and stapled). Responses that are inaccurate or not professionally presented will not receive full credit. Each case will be presented by a student(s) in class on the day it is due.

Additionally, case studies will be used for the group projects which will be the presentation to the class of a case study distributed during class with the groups having 1 hour preparation before presentation.

It is the expectation that each student will demonstrate their understanding of health care financial issues through in class and out of class assignments as well as the midterm and comprehensive final exam.

Texts: Financial Management of Health Care Organizations, Zelman et al.
Casebook from Tichenor Publishing

Requirements:

Attend class - Attendance is expected with material absences negatively impacting a student's grade

Participate - Participate in class discussions and in group projects

Grading Points

Homework 100

Group Projects	100
Case Studies	100
Exam 1	100
Exam 2	100
Total Points	500

Grade Scale Editor

Total points for this course:

Enter zero if you grade assignments using percentages.

Grade	Lowest points needed for this grade.	Lowest percentage needed for this grade.
A+	<input type="text" value="480"/>	<input type="text" value="96"/> %
A	<input type="text" value="462.5"/>	<input type="text" value="92.5"/> %
A-	<input type="text" value="445"/>	<input type="text" value="89"/> %
B+	<input type="text" value="425"/>	<input type="text" value="85"/> %
B	<input type="text" value="410"/>	<input type="text" value="82"/> %
B-	<input type="text" value="392.5"/>	<input type="text" value="78.5"/> %
C+	<input type="text" value="375"/>	<input type="text" value="75"/> %
C	<input type="text" value="357.5"/>	<input type="text" value="71.5"/> %
C-	<input type="text" value="340"/>	<input type="text" value="68"/> %
D+	<input type="text" value="322.5"/>	<input type="text" value="64.5"/> %
D	<input type="text" value="305"/>	<input type="text" value="61"/> %
D-	<input type="text" value="287.5"/>	<input type="text" value="57.5"/> %

Date

Activities

Prior to January 14 Read Chapter 1 The Context of Health Care Financial Management
 Read Chapter 2, Health Care Financial Statements
 Read Chapter 3, Principles and Practices of Health Care Accounting

January 14

Intro to class—expectations—background of students—

Chapter 1 The Context of Health Care Financial Management
Chapter 2 Health Care Financial Statements
Chapter 3 Principles and Practices of Health Care Accounting

Assignment

Chapter 1 Questions 2, 3, 4, 5 & 6

Chapter 2 Questions 1, 4 and 7 Problems 11, 13, 17 and 20

Chapter 3 Questions 10 and Problems 16 and 17

Read Chapter 4 Financial Statement Analysis

Read Chapter 9 Using Cost Information to Make Special Decisions

Read Chapter 12 Provider Cost Finding Methods

February 4

Chapter 4 Financial Statement Analysis

Chapter 9 Using Cost Information to Make Special Decisions

Chapter 12 Provider Cost Finding Methods

Assignment

Chapter 4 Questions 1, 2, 3 and 4 and Problem 22

Chapter 9 Questions 2, 3, 4 and 5 Problems 12, 16 and 21

Chapter 12 Question 2, 3, 5, 6, 7 and Problems 12 and 13

Case 1

Read Chapter 10 Budgeting

Read Chapter 11 Responsibility Accounting

February 25

Chapter 10 Budgeting

Chapter 11 Responsibility Accounting

Case 1 Presentation

Exam 1

Assignment

Chapter 10 Questions 3, 5, 9, 14 and Problem 18

Chapter 11 Questions 4, 6, 8 and Problem 15

Read Chapter 5 Working Capital Management

Read Chapter 6 Time Value of Money

Case 2

March 25

Chapter 5 Working Capital Management
Chapter 6 Time Value of Money
Case 2 Presentation

Assignment

Chapter 5 Questions 2, 3, 10, 14 and Problems 34, 37 and 39

Chapter 6 Questions 2, 5, 8, 12, 16, 19, 22, 27 and Problem 32

Read Chapter 7 The Investment Decision

Read Chapter 8 Capital Financing for Health Care

Case 3

April 22

Chapter 7 The Investment Decision
Chapter 8 Capital Financing for Health Care Providers
Case 3 Presentation
Exam 2