

Course	HLTH 5050: Financial Management in Health Administration						
Term	Spring 2 2008						
Instructor	Name: Thomas D. Cockrell Phone: 803-744-3510 Email: tcockrell@scha.org						
Catalog Description	This course emphasizes the managerial aspects of health administration finance that managers need to understand in order to interact with the financial and budgeting systems. The course offers a brief review of different types of accounting systems in health administration. The impact of third-party reimbursement policies are described, including managed care and prospective payment systems. Cost behavior and cost analysis are examined as a part of these payment systems. Budgeting and internal control, including auditing concepts and techniques are introduced as helpful management control techniques.						
Prerequisites	Understanding of accounting principles or accounting courses.						
Course Level Learning Outcomes	<ul style="list-style-type: none"> • Students will be able to differentiate among different types of accounting systems • Students will be able to describe different third party reimbursement methods • Students will be able to project the relationship of cost behavior to the various systems of reimbursement • Students will be able to construct an operating budget from projected revenues and projected expenditures 						
Materials	Cleverley, W. and Cameron, A. <u>Essentials of Health Care Finance</u> , 6 th Edition, 2007, Jones & Bartlett Pub, ISBN 0-7637-4236-8.						
Grading	<p>Final Grade: The final grade will be based on the required written exercise, the oral presentation, the mid-term examination, and the final examination.</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td>Mid-term Examination</td> <td>30%</td> </tr> <tr> <td>Business Plan (Written and Oral)</td> <td>40%</td> </tr> <tr> <td>Final Examination</td> <td>30%</td> </tr> </table> <p>Grading Scale: The South Carolina regional grading scale will be</p>	Mid-term Examination	30%	Business Plan (Written and Oral)	40%	Final Examination	30%
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	<p>used:</p> <p style="padding-left: 40px;">A 96 -- 100 A- 90 -- 95 B+ 87 -- 89 B 84 -- 86 B- 80 -- 83 C 70 -- 79 F 0 -- 69</p>
Activities	<p>Problem based cases, problems requiring financial calculation, financial terminology in class and in-class tests.</p>
Policy Statements: University Policies	<p>University policies are provided in the current course catalog and course schedules. They are also available on the university website. This class is governed by the university's published policies. The following policies are of particular interest:</p> <p>Academic Honesty The university is committed to high standards of academic honesty. Students will be held responsible for violations of these standards. Please refer to the university's academic honesty policies for a definition of academic dishonesty and potential disciplinary actions associated with it.</p> <p>Drops and Withdrawals Please be aware that, should you choose to drop or withdraw from this course, the date on which you notify the university of your decision will determine the amount of tuition refund you receive. Please refer to the university policies on drops and withdrawals (published elsewhere) to find out what the deadlines are for dropping a course with a full refund and for withdrawing from a course with a partial refund.</p> <p>Special Services If you have registered as a student with a documented disability and are entitled to classroom or testing accommodations, please inform the instructor at the beginning of the course of the accommodations you will require in this class so that these can be provided.</p> <p>Disturbances Since every student is entitled to full participation in class without interruption, disruption of class by inconsiderate behavior is not acceptable. Students are expected to treat the instructor and other students with dignity and respect, especially in cases where a</p>

	<p>diversity of opinion arises. Students who engage in disruptive behavior are subject to disciplinary action, including removal from the course.</p> <p>Student Assignments Retained From time to time, student assignments or projects will be retained by The Department for the purpose of academic assessment. In every case, should the assignment or project be shared outside the academic Department, the student's name and all identifying information about that student will be redacted from the assignment or project.</p>														
Course Policies	<p>Cheating and plagiarism</p> <p>Of course, students are expected to do their own work. Students who claim that someone else's work is theirs may face disciplinary action. Plagiarism can be avoided simply by the use of quotation marks when quoting and citation when paraphrasing someone else's work.</p> <p>Absenteeism</p> <p>Student's who miss more than one class will have to make up additional work. Student's who miss more than two classes may be advised to drop the course or may have their grade lowered commensurately</p>														
Weekly Schedule	<p style="text-align: center;">Weekly Schedule</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">WEEK</th> <th style="text-align: left;">LESSON SUBJECT</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Financial Information and the Decision-Making Process Case Study #1 Financial Environment of Healthcare Organizations</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Legal and Regulatory Environment Managed Care</td> </tr> <tr> <td style="text-align: center;">3</td> <td>General Principles of Accounting Case Study #2 Financial Statements Selection of Project Topic</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Mid-Term Examination (Chapters 1 – 6)</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Analyzing Financial Statements Group Exercise</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Cost Concepts and Decision Making Management Control Process</td> </tr> </tbody> </table>	WEEK	LESSON SUBJECT	1	Financial Information and the Decision-Making Process Case Study #1 Financial Environment of Healthcare Organizations	2	Legal and Regulatory Environment Managed Care	3	General Principles of Accounting Case Study #2 Financial Statements Selection of Project Topic	4	Mid-Term Examination (Chapters 1 – 6)	5	Analyzing Financial Statements Group Exercise	6	Cost Concepts and Decision Making Management Control Process
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	7	Financial Mathematics Consolidations and Mergers
	8	Business Plan Overview Oral Presentations Turn in Written Plan
	9	Final Examination
Additional Information	None	