Cedar Crest College  
BUA 340—Healthcare Finance  
Fall 2009-10—Hamilton Boulevard Building, Room 6

Instructor: Tom Muller (Adjunct Faculty)

Contact Options
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Class Schedule
Classroom: 7:00-9:30 pm, Mondays (8/31, 9/21, 10/5, 10/26, 11/9, 11/23, 12/7)
On-Line: Alternate weeks beginning 9/14

Required Texts

Course Description
This course will introduce the student to the major areas of financial decision making in health care. The course will review the different types of reimbursement from the government and private insurers for hospitals, outpatient facilities, home health care and skilled nursing facilities. Resource allocation and control of financial resources will be discussed as well as the interpretation and utilization of financial statements. The course will highlight financial strategic planning concepts, managed care, capital budgeting and financial/operating benchmarks necessary for work in today’s healthcare organizations.

Course Objectives
Upon successful completion of the course, the student will:
- Be able to demonstrate an understanding of pertinent healthcare financial information and decision making processes for health care finances.
- Have reviewed how hospitals, outpatient and skilled nursing facilities and home healthcare are paid for services rendered, including prospective payment systems, capitation and rate/price setting.
- Be informed on the cultural, political, economic and environmental factors that affect healthcare delivery.
- Be able to understand financial statements used in healthcare organizations at a high level and be knowledgeable on the different structures of financial statements.
- Demonstrate an understanding of ratio analyses used in healthcare organizations and benchmarking principles.
- Be knowledgeable about the budgeting and capital budgeting processes, zero-based budgeting and working capital.
- Have learned about the legal and regulatory financial environments in healthcare.

**Attendance, Participation & Classroom Protocol**
All students are expected to attend class and contribute actively to class and group discussions. Since the class only meets in the classroom seven times during the semester, **unexcused absences will be a factor in determining grades.** A missed class does not mean an extension on an assignment’s due date.

The Cedar Crest College Honor Code and the Cedar Crest College Classroom Protocol will apply at all times. **Please mute all cell phones, beepers and pagers prior to the start of class.**

**Grading**
The grading scale will be as follows:

- A = 93-100
- A- = 90-92
- B+ = 87-89
- B = 83-86
- B- = 80-82
- C+ = 77-79
- C = 73-76
- C- = 70-72
- D+ = 67-69
- D = 60-66
- F = <60

The specific grading system will be confirmed at the second “live” class along with the week-by-week assignments and test/paper timing for the balance of the semester. This will allow the instructor to customize the course somewhat for the students.