Instructor: Yanling Qi, Ph.D.
E-mail: Yanling.Qi@csulb.edu
Phone: (562) 985-4009
Office: HHS2 - 003

Class Number: 6413 (Section 2)

Class Meets: Tuesdays & Thursdays, 8:00 – 9:15 AM
Classroom: VEC 326

Office Hours:
Weds (3:00 – 4:00 PM)
Tues & Thurs (11:00 AM– 12:00 PM)
or by appointment

Additional Contact Information:
HCA Program Administrative Coordinator:
Deby McGill, Deby.McGill@csulb.edu, HHS2-118
Tel. (562) 985-5694; fax (562) 985-5886

CATALOG DESCRIPTION

Prerequisite: ACCT 201. Prerequisite/Co-requisite: HCA 300.
Application of the concepts of financial management within health care organizations, to include financial planning principles, reimbursement procedures, governmental regulation and legal restraints. Letter grade only (A-F). (Lecture)

LEARNING OBJECTIVES, DOMAIN AND COMPETENCY TABLE

The Health Care Administration Department has adopted a competency-based curriculum, based on the American College of Health Care Executives (ACHE) Competency Assessment Tool and Healthcare Leadership Alliance (HLA) Competency Directory. This course is designed to develop competencies in the Knowledge of Healthcare Environment (KHE) and Business Skills and Knowledge (BSK). This course also enhances students’ presentation skills that address the domain, Communication and Relationship Management (CRM).

<table>
<thead>
<tr>
<th>Learning Objective</th>
<th>Domain</th>
<th>Competency</th>
<th>Activity (A1), Assignment (A2) or Assessment (A3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demonstrate analytical and decision-making skills using accounting and finance</td>
<td>BSK</td>
<td>A. Problem solving and decision</td>
<td>A1-In class problems and exercises; A2-Case Study</td>
</tr>
<tr>
<td>theories, principles, concepts and techniques most important to health care</td>
<td></td>
<td>making</td>
<td>and homework; A3-Case presentation</td>
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<tr>
<td>administrators.</td>
<td></td>
<td>D. Financial management</td>
<td></td>
</tr>
<tr>
<td>Gain specific factual knowledge in health care finance including concepts,</td>
<td>KHE</td>
<td>KHE-A. Healthcare issues and trends</td>
<td>A2-Homework</td>
</tr>
<tr>
<td></td>
<td>BSK</td>
<td></td>
<td>A3-Exams</td>
</tr>
<tr>
<td>Learning Objective</td>
<td>Domain</td>
<td>Competency</td>
<td>Activity (A1), Assignment (A2) or Assessment (A3)</td>
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<td>-----------------------------------------------------------------------------------</td>
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<td>-------------------------------------------------------------------</td>
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<tr>
<td>terminology, classifications, methods and trends</td>
<td>BSK-D. Financial management</td>
<td></td>
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</tr>
<tr>
<td>Analyze health care payment systems, financial statements, financial performance, and financing and capital investments, and apply to a case study</td>
<td>KHE - BSK</td>
<td>KHE-A. Healthcare issues and trends BSK-D. Financial management</td>
<td>A1-In-class problems</td>
</tr>
<tr>
<td></td>
<td>A2-Assignments and case study</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Learn how to operate a financial calculator</td>
<td>BSK</td>
<td>D. Financial management</td>
<td>A1-Exercise with financial calculator in class</td>
</tr>
<tr>
<td></td>
<td>A2-Homework</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>A3-Exams</td>
<td></td>
<td></td>
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<tr>
<td>Demonstrate oral communication skills</td>
<td>CRM</td>
<td>B. Communication skills</td>
<td>A2-Case study</td>
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<tr>
<td></td>
<td>A3 Presentation</td>
<td></td>
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</tbody>
</table>

**TEXT AND OTHER COURSE MATERIALS**


Business calculator-BA Models such as Texas Instruments BA-IIPLUS or SHARP EL-733A.

**COURSE FORMAT**

This course will consist of lectures, class discussions, assignments, group projects, and presentations. The instructor will explain topics in class as scheduled and supplementary materials will be handed out when needed.

- **Case Presentation and Analysis**: Each group, which consists of 5 students, will present a selected case. Group assignments will be made in the first class. Each group should plan for a formal presentation with overheads, computer slides and handouts (PowerPoint required). These case presentations should take 15 - 20 minutes, with another 5 minutes for questions. Presentations will be scheduled for the last couple classes of the semester.

- **Assignments**: To get the most out of this class, students should read the material assigned prior to coming to class and complete assignments (in Word or Excel format). There will be five assignments posted on BeachBoard, and be collected (hard copy) at the beginning of the class on the due dates (see Course Outline for more information). **LATE SUBMISSIONS ARE NOT ACCEPTED.** Grading policy: Full points (6 pts) if all the questions are answered; half points (3 pts) if any question is missing; 0 points for more than half of the questions missed or
no submission. A financial calculator is needed for some of these assignments and the final exam.

- **Exams:** There will be two midterm exams and one final exam in this class. All of the exams will be given IN-CLASS as they are scheduled. NO MAKEUP EXAM is given unless there is convincing reason such as doctor’s note, etc. The midterm exams are scheduled for Feb 23-25 and April 5-7, and the final exam is on May 12th.

- **Participation and Absences:** Attendance and participation are expected for all classes. If a student is ill, please inform the professor prior to the class and turn in the work as soon as possible. Students will receive no credit for unexcused late work. You participation grade depends heavily on your attendance. Each missed class will lower your participation grade by 2 points. Attendance policy conforms to: [http://www.csulb.edu/divisions/aa/grad_undergrad senate/documents/policy/2001/01.html](http://www.csulb.edu/divisions/aa/grad_undergrad/senate/documents/policy/2001/01.html). Disabled students requiring special accommodations, please advise instructor early in the course.

### COURSE EVALUATION

Success in achieving the course objectives will be evaluated with the following instruments. Students can accumulate up to 400 points from all course requirements.

<table>
<thead>
<tr>
<th></th>
<th>Points</th>
<th>Weights</th>
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</thead>
<tbody>
<tr>
<td>Midterm 1</td>
<td>100</td>
<td>25%</td>
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<tr>
<td>Midterm 2</td>
<td>100</td>
<td>25%</td>
</tr>
<tr>
<td>Final</td>
<td>100</td>
<td>25%</td>
</tr>
<tr>
<td>Assignments</td>
<td>30</td>
<td>7.5% [6 points * 5]</td>
</tr>
<tr>
<td>Case Presentation</td>
<td>50</td>
<td>12.5%</td>
</tr>
<tr>
<td>Participation &amp; Attend.</td>
<td>20</td>
<td>5%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>400</td>
<td>100.0%</td>
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</table>

Cutoff Points
A = 400 - 360 points
B = 359 - 320 points
C = 319 - 280 points
D = 279 - 240 points
F = less than 240 points

### ACCOMMODATION

Students needing special consideration for class format and schedule due to religious observance or military obligations must provide the instructor with written notice of those needs by the second week of class.
Students who require additional time or other compensation for assignments must secure verification/assistance from the CSULB Disabled Student Services (DSS) office located at 270 Brotman Hall. The telephone number is (562) 985-5401.

Accommodation is a process in which the student, DSS, and instructor each play an important role. Students contact DSS so that their eligibility and need for accommodation can be determined. DSS identifies how much time is required for each exam. The student is responsible for discussing his/her need with the instructor and for making appropriate arrangements. Students who are eligible to receive accommodation should present an Accommodation Cover Letter and a DSS Student/Teacher Testing Agreement Form to the instructor as early in the semester as possible, but no later than a week before the first test. (It takes one week to schedule taking an exam at the DSS office.) The instructor welcomes the opportunity to implement the accommodations determined by DSS. Please ask the instructor if you have any questions.

**COMMITMENT TO INCLUSION**

California State University, Long Beach is committed to maintaining an inclusive learning community that values diversity and fosters mutual respect. All students have the right to participate fully in university programs and activities free from discrimination, harassment, sexual violence, and retaliation. Students who believe they have been subjected to discrimination, harassment, sexual violence, or retaliation on the basis of a protected status such as age, disability, gender, gender identity/expression, sexual orientation, race, color, ethnicity, religion, national origin, veteran/veteran status or any other status protected by law, should contact the Office of Equity and Diversity at (562) 985-8256, University Student Union (USU) Suite 301, [http://www.csulb.edu/depts/oed](http://www.csulb.edu/depts/oed).

**WITHDRAWALS/DROPS**

The symbol "W" indicates that the student was permitted to drop a course after the second week of instruction with the approval of the instructor and appropriate campus official. It carries no connotation of quality of student performance and is not used in calculating grade point average. Students are held responsible for completion of every course in which they register OR FOR WITHDRAWING DURING THE FIRST TWO WEEKS OF CLASSES FROM COURSES WHICH THEY DO NOT INTEND TO COMPLETE. Application for withdrawal from the University or from a class must be officially filed by the student at the Admissions and Records Office whether the student has ever attended the class or not; otherwise, the student will receive a grade of "U" (unauthorized incomplete) in the course. Application for withdrawal is made at the Admissions and Records Office. **A “Drop” will be submitted by the Professor for any student not in attendance at the first class of the course.**  See University policy at: [http://www.csulb.edu/divisions/aa/grad_undergrad/senate/documents/policy/2002/02/](http://www.csulb.edu/divisions/aa/grad_undergrad/senate/documents/policy/2002/02/)
CHEATING AND PLAGIARISM

Please be aware of and conform your behavior to University policy regarding Cheating and Plagiarism. The current policy can be found at:
http://www.csulb.edu/divisions/aa/grad_undergrad/senate/documents/policy/2008/02/
And please visit the following site for further information:
http://csulb.libguides.com/content.php?pid=321631&hs=a

CAMPUS CIVILITY AND THE DISRUPTION OF LEARNING: A GUIDE FOR FACULTY AND STAFF

Please be aware of and conform your behavior to campus guide found at:

CLASSROOM AND ONLINE BEHAVIOR

1. Arrive to classroom on time and to stay for the entire class period.
2. All cell/smart phones must be turned off or on vibrate and hidden from view during class time.
3. Laptop computer or tablets are **NOT** allowed in the class. Lecture handouts will be posted on Beachboard before the class. You can print them out for class use.
4. Students are responsible for what transpired if they miss a class. It is the student’s responsibility to contact a classmate to determine what was missed. “Excused absences” are specified in the University “Excused Absences Policy Statement” (e.g., hospitalization, death of an immediate family member).
5. It is the student’s responsibility to notify the instructor of record in advance of a need for accommodation of a disability that has been verified by the University.
6. Students should address faculty as “Professor” or “Dr.”.
7. Students are expected to dress in neat and clean clothes. Business casual dress is recommended. Avoid overly revealing clothes.
8. Students (and faculty) must adhere to University rules regarding online access and usage.
9. NOTE: Individual instructors may have additional requests regarding classroom behavior. Please adhere to those as well.

COURSE DATES AND ASSIGNMENTS

<table>
<thead>
<tr>
<th>WEEK/DATE</th>
<th>CONTENT/ACTIVITY</th>
<th>READINGS</th>
</tr>
</thead>
<tbody>
<tr>
<td>WEEK #1 1/19-21</td>
<td>Introduction, Course Syllabus/Outline and Group Assignments</td>
<td>Chapter 1</td>
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<tr>
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<td><strong>Part I The Healthcare Environment</strong></td>
<td></td>
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<tr>
<td></td>
<td><strong>Introduction to healthcare finance</strong></td>
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<tr>
<td></td>
<td><strong>Definition of healthcare finance</strong></td>
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<tr>
<td></td>
<td><strong>Goals of the course</strong></td>
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</tr>
<tr>
<td></td>
<td><strong>The role of healthcare finance</strong></td>
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</tbody>
</table>
The health services industry
Regulatory and legal issues
Course organization

WEEK #2
1/26-28
The financial environment
Forms of business organization
Alternative forms of ownership
Taxes and financial decisions
Third party payer system
Managed care plans
Alternative reimbursement methods

Chapter 2

WEEK #3
2/2-4
Part II Financial Accounting
The income statement and statement of changes in equity
Introduction to financial accounting
The standard setting process
The income statement
Net income versus cash flow

ASSIGNMENT 1 DUE 2/2

Chapter 3

WEEK #4
2/9-11
The balance sheet and statement of cash flows
Balance sheet
Accounting identity
Assets
Liabilities and equity
Relationship between income statement and balance sheet
Statement of cash flows

Chapter 4

WEEK #5
2/16-18
Financial condition analysis
Purpose of performance analysis
Types of analysis
Financial statement analysis
Operating analysis
MVA and EVA Analysis
Problems with performance analysis

ASSIGNMENT 2 DUE 2/18

Chapter 17

WEEK #6
2/23-25
MIDTERM EXAM 1
WEEK #7  Part III Managerial Accounting
3/1-3  Cost behavior and profit analysis  Chapter 5
   Introduction to managerial accounting
   Cost classifications by relationship to volume
   Fixed costs
   Variable costs
   Profit analysis
   Profit and loss statements
   Graphical analysis

WEEK #8  Cost allocation  Chapter 6
3/8-10  Direct versus indirect costs
        Cost allocation basics
        Cost allocation methods
        Traditional versus activity based costing

ASSIGNMENT 3 DUE  3/8

Week #9  Pricing and service decisions  Chapter 7
3/15-17  Price setter versus price takers
         Pricing approaches
         Full cost
         Marginal cost
         Direct cost
         Target costing
         Analysis methods
         Setting prices
         Determining service

WEEK #10  Planning and budgeting  Chapter 8
3/22-24  Planning process
         Budget types
         Flexible budgeting and variance analysis
         Cash Budget

ASSIGNMENT 4 DUE  3/22

WEEK #11  SPRING BREAK NO CLASS
3/29-31

WEEK #12  MIDTERM EXAM 2
4/5-7
WEEK #13  Part IV Basic Financial Management Concepts  
4/12-14  **BRING YOUR FINANCIAL CALCULATOR**  
Time value analysis  
  Future and present values  
  Lump sums  
  Annuities  
  Solving for I and N  
  Investment returns  
  Amortization  

WEEK #14  The basics of capital budgeting  
4/19-21  Chapter 14  
  Project classifications  
  Role of financial analysis  
  Cash flow estimation  
  Breakeven and profitability analysis  
  Net present value and internal rate of return  

WEEK #15  Financial risk and required return  
4/26-28  Chapter 10  
  Financial risk basics  
  Stand-alone risk  
  Portfolio risk  
  Corporate risk  
  Market risk  

ASSIGNMENT 5 DUE  4/26  

WEEK #16  CASE PRESENTATIONS  
5/3-5  

WEEK Final  FINAL (Note: this is held between 8:00 a.m. and 10:00 a.m.)  
5/12  Please keep tracking the university website; schedules are subject to change based on the university official notice.