

**University of Florida**  
**College of Public Health & Health Professions Syllabus**  
**HSA 6177 Health Care Finance (3 credit hours)**

Fall 2022

Class Times: Wednesdays, Periods 4-6 (10:40 AM - 1:40 PM)

Room Number: HPNP G301A

Instructor Name: Santanu K. Datta, PhD, MBA, MS

TA/Co-Instructor: Allison Carrier, MHA

Phone Number: 352-273-6074

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Office Hours: Period 4-6, 10:40 AM to 1:40 PM

Preferred Course Communications: Via Canvas Inbox or email

**Prerequisites:** HSA 5174 Fundamentals of Health Care Finance. In addition, students are expected to have graduate level competencies in PowerPoint, Excel, and report writing.

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## **PURPOSE AND OUTCOME**

### **Course Overview**

Application of accounting and financial management theory and principles to the health care industry, emphasis on provider organizations.

### **Relation to Program Outcomes**

This course provides students with opportunities to apply the financial and accounting concepts they learned in HSA 5174 Fundamentals of Health Care Finance to real world cases to better prepare them for the multitude of tasks, challenges, and problems that arise in practice.

### **Course Objectives and/or Goals**

Upon successful completion of the course, students will be able to:

- Articulate a better understanding of the healthcare environment
- Assess cost behavior and allocate costs
- Analyze and allocate profits
- Undertake pricing, planning, and budgeting
- Articulate financial management concepts
- Evaluate capital acquisition
- Estimate costs and allocate capital and capital structure
- Conduct financial condition analysis and forecasting
- Manage current assets
- Perform a business valuation

### **Instructional Methods**

In the first three weeks of the course, we will review and reinforce the important concepts introduced in HSA 5174. Then students will be randomly assigned to groups of 6 students. Each week, cases focusing on a course objective will be assigned for each team to evaluate. Each team will receive a total of 35 minutes, with 20-25 minutes spent presenting their case evaluation and a 10-15 minute Q&A session fielding questions from their classmates and instructors.

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## DESCRIPTION OF COURSE CONTENT

### Topical Outline/Course Schedule

Week	Date(s)	Topic(s)	Readings
1	08-23-23	Brief introduction; lecture review of chapters 1-6	Skim chapters 1-6 of textbook
2	08-30-23	Lecture review of chapters 7-12	Skim chapters 7-12 of textbook
3	09-06-23	Lecture review of chapters 13-17	Skim chapters 13-17 of textbook
<b>Cases</b>			
4	09-13-23	Part 1: The Healthcare Environment	
5	09-20-23	Part 2: Cost Behavior and Profit Analysis	
6	09-27-23	Part 3: Cost Allocation	
7	10-04-23	Part 4: Pricing, Planning, and Budgeting	
8	10-11-23	Part 5: Financial Management Concepts	
9	10-18-23	Part 6: Capital Acquisition	
10	10-25-23	Part 7: Cost of Capital and Capital Structure	
11	11-01-23	Part 8: Capital Allocation	
12	11-08-23	Part 9: Financial Condition Analysis & Forecasting	
13	11-15-23	Part 10: Current Asset Management	
14	11-22-23	Thanksgiving Break!	
15	11-29-23	Work on Part 11: Business Valuation	Guest speaker this week
16	12-06-23	Present Part 11: Business Valuation	

We may also have guest speakers who will speak about their financial management and managerial accounting roles they perform for their organizations.

### Course Materials and Technology

Gapenski, Healthcare Finance: An Introduction to Accounting and Financial Management, 7th Ed., 2018.

AND

Pink GH and Song PH. Gapenski's Cases in Healthcare Finance, 7<sup>th</sup> Ed., 2022.

For technical support for this class, please contact the UF Help Desk at:

- [Learning-support@ufl.edu](mailto:Learning-support@ufl.edu)
- (352) 392-HELP - select option 2
- <https://lss.at.ufl.edu/help.shtml>

## ACADEMIC REQUIREMENTS AND GRADING

### Assignments

Assignments consist of the 11 cases that each team will evaluate. Each person is expected to contribute equally on the case efforts, including strategy development, presentation development, presenting case solutions, and responding during Q&A sessions.

### Grading

Cases	Percent of final grade
1.The Healthcare Environment	9.09%

2. Cost Behavior and Profit Analysis	9.09%
3. Cost Allocation	9.09%
4. Pricing, Planning, and Budgeting	9.09%
5. Financial Management Concepts	9.09%
6. Capital Acquisition	9.09%
7. Cost of Capital and Capital Structure	9.09%
8. Capital Allocation	9.09%
9. Financial Condition Analysis and Forecasting	9.09%
10. Current Asset Management	9.09%
11. Business Valuation	9.09%

Given there are 11 cases The grade for each case will be based on a rubric developed by Dr. Datta and the TA that will be provided to students. In addition, a separate rubric will be used by students to evaluate the other team(s) who assessed the same case. This student rubrics will be kept confidential in order for students to freely express their opinions. The two rubrics will be considered together to assign the final grade for each case.

Point system used (i.e., how do course points translate into letter grades).

Percentage Earned	Letter Grade
93-100	A
90-92	A-
87-89	B+
83-86	B
80-82	B-
77-79	C+
73-76	C
70-72	C-
67-69	D+
63-66	D
60-62	D-
Below 60	E

Please be aware that a C- is not an acceptable grade for graduate students. The GPA for graduate students must be 3.0 based on 5000 level courses and above to graduate. A grade of C counts toward a graduate degree only if based on credits in courses numbered 5000 or higher that have been earned with a B+ or higher.

Letter Grade	Grade Points
A	4.0
A-	3.67
B+	3.33
B	3.0
B-	2.67
C+	2.33
C	2.0
C-	1.67
D+	1.33
D	1.0
D-	0.67
E	0.0
WF	0.0
I	0.0
NG	0.0
S-U	0.0

More information on UF grading policy may be found at:

<http://gradcatalog.ufl.edu/content.php?catoid=10&navoid=2020#grades>

### Policy Related to Make Up Work

Cases are not amenable to make up. Therefore, let me and your group know if you are going to be absent on presentation day and do all of your tasks beforehand. Also, beware that your absence must meet university guidelines.

Please note: failure to participate due to technical issues is excused. However, such instances MUST be documented via correspondence with the UF Computing help desk (<http://helpdesk.ufl.edu/>). You MUST also e-mail me within 24 hours of the technical difficulty if you wish to request a make-up.

### Policy Related to Required Class Attendance

Excused absences must be consistent with university policies in the Graduate Catalog (<http://gradcatalog.ufl.edu/content.php?catoid=10&navoid=2020#attendance>). Additional information can be found here: <https://catalog.ufl.edu/ugrad/current/regulations/info/attendance.aspx>. Unless an emergency, please inform me ahead of time regarding your upcoming absence so that any necessary accommodations can be made.

## STUDENT EXPECTATIONS, ROLES, AND OPPORTUNITIES FOR INPUT

### Expectations Regarding Course Behavior

To promote an enjoyable and equitable learning environment, students are expected to participate equally in all aspects of case development, presentation, and performing Q&A of the other team presenting the same case. Cell phones should be placed in airplane mode during class time. Laptops are to be used only for class-related activities. Video cameras are to remain on during the class period but microphones can be turned off unless

speaking to mitigate ambient noise. Students will conduct themselves in a respectful manner at all times, especially during the Q&A discussions.

### **Communication Guidelines**

The preferred methods of communication for the course are messages in Canvas or e-mail.

### **Academic Integrity**

Students are expected to act in accordance with the University of Florida policy on academic integrity. ry

**“We, the members of the University of Florida community, pledge to hold ourselves and our peers to the highest standards of honesty and integrity.”**

You are expected to exhibit behavior consistent with this commitment to the UF academic community, and on all work submitted for credit at the University of Florida, the following pledge is either required or implied:

**“On my honor, I have neither given nor received unauthorized aid in doing this assignment.”**

It is your individual responsibility to know and comply with all university policies and procedures regarding academic integrity and the Student Honor Code. Violations of the Honor Code at the University of Florida will not be tolerated. Violations will be reported to the Dean of Students Office for consideration of disciplinary action. For additional information regarding Academic Integrity, please see Student Conduct and Honor Code or the Graduate Student Website for additional details:

<https://www.dso.ufl.edu/sccr/process/student-conduct-honor-code/>  
<http://gradschool.ufl.edu/students/introduction.html>

Please remember cheating, lying, misrepresentation, or plagiarism in any form is unacceptable and inexcusable behavior.

### **Online Faculty Course Evaluation Process**

Students are expected to provide professional and respectful feedback on the quality of instruction in this course by completing course evaluations online via GatorEvals. Guidance on how to give feedback in a professional and respectful manner is available at <https://gatorevals.aa.ufl.edu/students/>. Students will be notified when the evaluation period opens, and can complete evaluations through the email they receive from GatorEvals, in their Canvas course menu under GatorEvals, or via <https://ufl.bluera.com/ufl/>. Summaries of course evaluation results are available to students at <https://gatorevals.aa.ufl.edu/public-results/>.

### **Online Synchronous Sessions:**

Our class sessions may be audio visually recorded for students in the class to refer back and for enrolled students who are unable to attend live. Students who participate with their camera engaged or utilize a profile image are agreeing to have their video or image recorded. If you are unwilling to consent to have your profile or video image recorded, be sure to keep your camera off and do not use a profile image. Likewise, students who un-mute during class and participate orally are agreeing to have their voices recorded. If you are not willing to consent to have your voice recorded during class, you will need to keep your mute button activated and communicate exclusively using the "chat" feature, which allows students to type questions and comments live. The chat will not be recorded or shared. As in all courses, unauthorized recording and unauthorized sharing of recorded materials is prohibited.

### **Policy Related to Guests Attending Class:**

Only registered students are permitted to attend class. However, we recognize that students who are caretakers may face occasional unexpected challenges creating attendance barriers. Therefore, by exception, a department

chair or his or her designee (e.g., instructors) may grant a student permission to bring a guest(s) for a total of two class sessions per semester. This is two sessions total across all courses. No further extensions will be granted. Please note that guests are **not** permitted to attend either cadaver or wet labs. Students are responsible for course material regardless of attendance. For additional information, please review the Classroom Guests of Students policy in its entirety. Link to full policy:

<http://facstaff.php.ufl.edu/services/resourceguide/getstarted.htm>

## **SUPPORT SERVICES**

### **Accommodations for Students with Disabilities**

If you require classroom accommodation because of a disability, it is strongly recommended you register with the Dean of Students Office <http://www.dso.ufl.edu> within the first week of class or as soon as you believe you might be eligible for accommodations. The Dean of Students Office will provide documentation of accommodations to you, which you must then give to me as the instructor of the course to receive accommodations. Please do this as soon as possible after you receive the letter. Students with disabilities should follow this procedure as early as possible in the semester. The College is committed to providing reasonable accommodations to assist students in their coursework.

### **Counseling and Student Health**

Students sometimes experience stress from academic expectations and/or personal and interpersonal issues that may interfere with their academic performance. If you find yourself facing issues that have the potential to or are already negatively affecting your coursework, you are encouraged to talk with an instructor and/or seek help through University resources available to you.

- The Counseling and Wellness Center 352-392-1575 offers a variety of support services such as psychological assessment and intervention and assistance for math and test anxiety. Visit their web site for more information: <http://www.counseling.ufl.edu>. On line and in person assistance is available.
- You Matter We Care website: <http://www.umatter.ufl.edu/>. If you are feeling overwhelmed or stressed, you can reach out for help through the You Matter We Care website, which is staffed by Dean of Students and Counseling Center personnel.
- The Student Health Care Center at Shands is a satellite clinic of the main Student Health Care Center located on Fletcher Drive on campus. Student Health at Shands offers a variety of clinical services. The clinic is located on the second floor of the Dental Tower in the Health Science Center. For more information, contact the clinic at 392-0627 or check out the web site at: <https://shcc.ufl.edu/>
- Crisis intervention is always available 24/7 from:  
Alachua County Crisis Center:  
(352) 264-6789  
<http://www.alachuacounty.us/DEPTS/CSS/CRISISCENTER/Pages/CrisisCenter.aspx>

Do not wait until you reach a crisis to come in and talk with us. We have helped many students through stressful situations impacting their academic performance. You are not alone so do not be afraid to ask for assistance.

### **Inclusive Learning Environment**

Public health and health professions are based on the belief in human dignity and on respect for the individual. As we share our personal beliefs inside or outside of the classroom, it is always with the understanding that we value and respect diversity of background, experience, and opinion, where every individual feels valued. We believe in,

and promote, openness and tolerance of differences in ethnicity and culture, and we respect differing personal, spiritual, religious and political values. We further believe that celebrating such diversity enriches the quality of the educational experiences we provide our students and enhances our own personal and professional relationships. We embrace The University of Florida's Non-Discrimination Policy, which reads, "The University shall actively promote equal opportunity policies and practices conforming to laws against discrimination. The University is committed to non-discrimination with respect to race, creed, color, religion, age, disability, sex, sexual orientation, gender identity and expression, marital status, national origin, political opinions or affiliations, genetic information and veteran status as protected under the Vietnam Era Veterans' Readjustment Assistance Act." If you have questions or concerns about your rights and responsibilities for inclusive learning environment, please see your instructor or refer to the Office of Multicultural & Diversity Affairs website: [www.multicultural.ufl.edu](http://www.multicultural.ufl.edu)