



# PUBH 6557

Health Finance I  
Spring 2019

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## COURSE & CONTACT INFORMATION

**Credits:** 3

**Meeting Day(s):** Monday

**Meeting Time:** 9:05 – 12:05

**Meeting Place:** Mercy Learning Lab – D325

**Instructor:** Kimberly Parrish

**Email:** kparrish@umn.edu

**Office Hours:** By appointment

**Office Location:** MHA Offices

## COURSE DESCRIPTION

Health Finance I will build on skills acquired in Managerial Accounting for Health Services and prepares students for Health Finance II. The course is designed to build the financial skills required to be an effective operational leader within a healthcare organization. The course will cover healthcare payment systems; cost and cost behavior; pricing: profitability and break-even analysis; healthcare operating budgets; revenue cycle; supply chain; financing and investment decisions; cashflow analysis; and financial statements.

## COURSE PREREQUISITES

Students must be enrolled in the Master of Healthcare Administration (MHA) program, have taken PUBH 6535 Managerial Accounting for Health Services or received instructor permission. Experience with Excel and PowerPoint is required.

## COURSE GOALS & OBJECTIVES

The goal of this course overall is to prepare each student to take on the financial responsibilities associated with healthcare operational roles. The course will support students to:

- Understand the financial responsibilities of operational leaders
- Develop knowledge of healthcare payment systems
- Understand costs and cost behavior
- Develop pricing and cost analysis
- Understand operational and capital budgeting
- Develop profit, breakeven, marginal, discounted cash flow, ROI and cash flow estimation analyses

- Understand and assess working capital management, including cash & cash management, revenue cycle management and supply chain management
- Read and interpret financial statements, including income statement, balance sheet and cash flow statements
- Analyze real world situations and make recommendations based on financial information

## METHODS OF INSTRUCTION AND WORK EXPECTATIONS

### Course Workload Expectations

Health Finance I is a three-credit course. The University expects that for each credit, you will spend a minimum of eight hours per week attending class or comparable online activity, reading, studying, completing assignments, etc. over the course of a 15-week term. Thus, this course requires approximately 120 hours of effort spread over the course of the term in order to earn an average grade. The expectation is that you will communicate with the professor your expected absence ahead of time, that all course work will be completed and submitted by the deadlines and that you will do your best to be present for mid-term exams. If an exam is missed, you will need to make arrangements to make-up the mid-term exam.

This course is designed around topic areas that are important financial concepts for future healthcare leaders. Each class will be structured to include reading from one or more chapters, articles and case studies. Lectures will be based on the readings but will include real world examples and discussion around the topic areas. Guest speakers, who are experts in their field, will present and lead discussion around specific topic areas.

Class time will be divided between student reading takeaways, lecture on topics and exercises covered for the week, in-class time to work on and review problems. Students will submit their final problems through Canvas by Thursday at 11:55 PM following the class. **All assignments MUST include the following file naming convention: Last name/group#\_Week#\_Reading Summary/Problems/Case.**

This course includes 2 case studies to be completed by your respective group and discussed in class. All students are expected to come to class and be active participants in the case discussions. The week prior to the case presentations the professor will present the case situation and the case questions to the class. Each group is expected to meet, do case analysis and prepare a set of conclusions/recommendations. A completed case analysis and write-up is due no later than Sunday at 11:55 PM prior to the class presentation of conclusions and recommendations through Canvas.

### Learning Community

School of Public Health courses ask students to discuss frameworks, theory, policy, and more, often in the context of past and current events and policy debates. Many of our courses also ask students to work in teams or discussion groups. We do not come to our courses with identical backgrounds and experiences and building on what we already know about collaborating, listening, and engaging is critical to successful professional, academic, and scientific engagement with topics.

In this course, students are expected to engage with each other in respectful and thoughtful ways.

In group work, this can mean:

- Setting expectations with your groups about communication and response time during the first week of the semester (or as soon as groups are assigned) and contacting the TA or instructor if scheduling problems cannot be overcome.
- Setting clear deadlines and holding yourself and each other accountable.

- Determining the roles group members need to fulfill to successfully complete the project on time.
- Developing a rapport prior to beginning the project (what prior experience are you bringing to the project, what are your strengths as they apply to the project, what do you like to work on?)

In group discussion, this can mean:

- Respecting the identities and experiences of your classmates.
- Avoid broad statements and generalizations. Group discussions are another form of academic communication and responses to instructor questions in a group discussion are evaluated. Apply the same rigor to crafting discussion posts as you would for a paper.
- Consider your tone and language, especially when communicating in text format, as the lack of other cues can lead to misinterpretation.

Like other work in the course, all student to student communication is covered by the Student Conduct Code (<https://z.umn.edu/studentconduct>).

## COURSE TEXT & READINGS

Kristin L. Reiter and Paula H. Song, Gapenski's Fundamentals of Healthcare Finance, Third Edition, ISBN 9781567939750, required text

HFMA Rev Cycle PM Presentation by, MA-RI Chapter: your Compass for Navigating Turbulent Financial Waters for Revenue Cycle 2015, S.Wolfskill, FHFMA, **January 23, 2015**

<https://www.ma-ri-hfma.org/wp-content/uploads/HFMA-Rev-Cycle-PM-Presentation.pdf>

5 KPIs that Require Revenue Cycle Managers' Attention, D. Saharia, **HFM Magazine, September 2014**

Looking Beyond Cost Control: A New Role for Strategic Healthcare Supply Chain Leaders, M.Schiller, **HFM Magazine, September 2017**

5 Strategies to Ensure the Right Capital Spending Decisions, J. Sussman and J. Block, **HFM Magazine, May 2016**

## COURSE OUTLINE/WEEKLY SCHEDULE

Week	Topic	Readings	Activities/Assignments
<b>Week 1 – Jan 28</b>	<ul style="list-style-type: none"> <li>Welcome</li> <li>Syllabus Review</li> <li>Why Finance</li> <li>Healthcare Business</li> </ul>	<ul style="list-style-type: none"> <li>Gapenski Chapters 1 &amp; 2</li> </ul>	<ul style="list-style-type: none"> <li>Chapter 2 problems <ul style="list-style-type: none"> <li>Due Thursday, Jan 31, 11:55PM</li> </ul> </li> </ul>
<b>Week 2 – Feb 4</b>	<ul style="list-style-type: none"> <li>Healthcare Payment Systems <ul style="list-style-type: none"> <li>Traditional</li> <li>Value Based – guest speaker Tom Zachary, President, Zachary Consulting</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Gapenski Chapter 3</li> </ul>	<ul style="list-style-type: none"> <li>Group 1 – Reading Summary &amp; Key Takeaways <ul style="list-style-type: none"> <li>Due, Sunday, Feb 3, 11:55PM</li> </ul> </li> <li>Chapter 3 Questions <ul style="list-style-type: none"> <li>Due Thursday, Feb 7, 11:55 PM</li> </ul> </li> </ul>
<b>Week 3 – Feb 11</b>	<ul style="list-style-type: none"> <li>Costs, Cost Behavior &amp; Pricing</li> <li>Mid-Term Discussion</li> </ul>	<ul style="list-style-type: none"> <li>Gapenski Chapters 4 &amp; 5</li> </ul>	<ul style="list-style-type: none"> <li>Group 2 – Chapter 4 Reading Summary &amp; Key Takeaways <ul style="list-style-type: none"> <li>Due, Sunday, Feb 10, 11:55PM</li> </ul> </li> <li>Chapter 4 Problems <ul style="list-style-type: none"> <li>Due Thursday, Feb 14, 11:55 PM</li> </ul> </li> <li>Chapter 5 Problems - 5.1, 5.2 &amp; 5.3 <ul style="list-style-type: none"> <li>Due Thursday, Feb 14, 11:55 PM</li> </ul> </li> </ul>
<b>Week 4 – Feb 18</b>	<ul style="list-style-type: none"> <li>Costing, Profit Analysis, Breakeven Analysis &amp; Marginal Analysis</li> </ul>	<ul style="list-style-type: none"> <li>Gapenski Chapter 5</li> </ul>	<ul style="list-style-type: none"> <li>Group 3 – Chapter 5 Reading Summary &amp; Key Takeaways <ul style="list-style-type: none"> <li>Due, Sunday, Feb 17, 11:55PM</li> </ul> </li> <li>Chapter 5 Problems 5.4 – 5.9 <ul style="list-style-type: none"> <li>Due Thursday, Feb 21, 11:55 PM</li> </ul> </li> </ul>
<b>February 21 &amp; 22 7:00 PM – 9:00 PM</b>	<p>Optional Mid-Term Review Session</p> <p>Location to be announced</p>		
<b>Week 5 – Feb 25</b>	<ul style="list-style-type: none"> <li>Mid-Term – 2 Hours</li> <li>Debrief and discussion 45”</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
<b>Week 6 – Mar 4</b>	<ul style="list-style-type: none"> <li>Planning and Budgeting</li> <li>Supply Chain – Guest speaker Luis Valadez, Director of Supply Chain, Hennepin Healthcare</li> </ul>	<ul style="list-style-type: none"> <li>Gapenski Chapter 6</li> <li>Gapenski Chapter 7, section 7.4</li> <li>HFMA Looking Beyond Cost Control: A New Role for Strategic Healthcare Supply Chain</li> </ul>	<ul style="list-style-type: none"> <li>Group 4 – Chapter 6 Reading Summary &amp; Key Takeaways <ul style="list-style-type: none"> <li>Due, Sunday, Mar 3, 11:55PM</li> </ul> </li> <li>Group 5 – Chapter 7, Section 7.4 &amp; Supply Chain Article Reading Summary &amp; Key Takeaways <ul style="list-style-type: none"> <li>Due, Sunday, Mar 3, 11:55PM</li> </ul> </li> <li>Chapter 6 Problems <ul style="list-style-type: none"> <li>Due Thursday, March 7, 11:55 PM</li> </ul> </li> </ul>

<b>Week 7 – Mar 11</b>	<ul style="list-style-type: none"> <li>Revenue Cycle</li> <li>Cash Management</li> </ul>	<ul style="list-style-type: none"> <li>Gapenski Chapter 7</li> <li>HFMA Revenue Cycle PM Presentation Article</li> </ul>	<ul style="list-style-type: none"> <li>Group 6 – Chapter 7, excluding section 7.4 &amp; Revenue Cycle Article Reading Summary &amp; Key Takeaways <ul style="list-style-type: none"> <li>Due, Sunday, Mar 10, 11:55PM</li> </ul> </li> <li>Chapter 7 Problems <ul style="list-style-type: none"> <li>Due Thursday, March 14, 11:55 PM</li> </ul> </li> </ul>
<b>Week 8 – Mar 18</b>	<ul style="list-style-type: none"> <li>Spring Break!</li> </ul>		<ul style="list-style-type: none"> <li>Enjoy your time away!</li> </ul>
<b>Week 9 – Mar 25</b>	<ul style="list-style-type: none"> <li>Financing and Investment Decisions</li> <li>Mid-Term Discussion</li> </ul>	<ul style="list-style-type: none"> <li>Gapenski Chapters 8</li> <li>Article - 5 Strategies to Ensure the Right Capital Spending Decisions by Jason Sussman and Jess Block, HFM Magazine, May 2016</li> </ul>	<ul style="list-style-type: none"> <li>Group 7 - Chapter 8 &amp; Article Reading Summary &amp; Key Takeaways <ul style="list-style-type: none"> <li>Due, Sunday, Mar 24, 11:55PM</li> </ul> </li> <li>Chapter 8 Problems <ul style="list-style-type: none"> <li>Due Thursday, March 28, 11:55 PM</li> </ul> </li> <li>Case 5, Twin Falls Community Hospital Capital Investment Analysis <ul style="list-style-type: none"> <li>Due Sunday, March 31, 11:55 PM</li> </ul> </li> </ul>
<b>Week 10 - Apr 1</b>	<ul style="list-style-type: none"> <li>Case 5 Presentation &amp; Discussion</li> <li>Break-even Analysis</li> <li>Discounted Cash Flow</li> <li>Return on Investment</li> <li>Cash Flow Estimation</li> <li>Final Case Assignment</li> </ul>	<ul style="list-style-type: none"> <li>Gapenski Chapters 9 &amp; 10</li> </ul>	<ul style="list-style-type: none"> <li>Group 8 - Chapter 9 Reading Summary &amp; Key Takeaways <ul style="list-style-type: none"> <li>Due, Sunday, Mar 31, 11:55PM</li> </ul> </li> <li>Group 9 – Chapter 10 Reading Summary &amp; Key Takeaways</li> <li>Chapter 9 Problems <ul style="list-style-type: none"> <li>Due Thursday, Apr 4, 11:55 PM</li> </ul> </li> <li>Final Cases Assigned <ul style="list-style-type: none"> <li>Due Sunday, April 21, 11:55 PM</li> </ul> </li> </ul>
<b>Apr 4 &amp; 5 7:00 PM – 9:00 PM</b>	<p>Optional Mid-Term Review Session</p> <p>Location to be announced</p>		
<b>Week 11 – Apr 8</b>	<ul style="list-style-type: none"> <li>Mid-Term – 2 hours</li> <li>Debrief and discussion – 45"</li> </ul>		
<b>Week 12 – Apr 15</b>	<ul style="list-style-type: none"> <li>Income Statements</li> <li>Balance Sheets</li> <li>Cash Flow Statements</li> </ul>	<ul style="list-style-type: none"> <li>Gapenski Chapters 11 &amp; 12</li> </ul>	<ul style="list-style-type: none"> <li>Group 10 –Reading Summary &amp; Key Takeaways <ul style="list-style-type: none"> <li>Due, Sunday, Apr 14, 11:55PM</li> </ul> </li> <li>Chapter 11 &amp; 12 Problems <ul style="list-style-type: none"> <li>Due Thursday, April 18, 11:55 PM</li> </ul> </li> </ul>
<b>Week 13 – Apr 22</b>	<ul style="list-style-type: none"> <li>Final Case Presentations</li> </ul>		<ul style="list-style-type: none"> <li>Order will be drawn on Monday, April 22<sup>nd</sup>. Come prepared to present.</li> </ul>
<b>Week 14 – April 29</b>	<ul style="list-style-type: none"> <li>Final Case Presentations</li> </ul>		
<b>Week 15 – May 6</b>	<ul style="list-style-type: none"> <li>Finance I Debrief</li> </ul>		

## SCHOOL OF PUBLIC HEALTH AND UNIVERSITY POLICIES & RESOURCES

The School of Public Health maintains up-to-date information about resources available to students, as well as formal course policies, on our website at [www.sph.umn.edu/student-policies/](http://www.sph.umn.edu/student-policies/). Students are expected to read and understand all policy information available at this link and are encouraged to make use of the resources available.

The University of Minnesota has official policies, including but not limited to the following:

- Grade definitions
- Scholastic dishonesty
- Makeup work for legitimate absences
- Student conduct code
- Sexual harassment, sexual assault, stalking and relationship violence
- Equity, diversity, equal employment opportunity, and affirmative action
- Disability services
- Academic freedom and responsibility

Resources available for students include:

- Confidential mental health services
- Disability accommodations
- Housing and financial instability resources
- Technology help
- Academic support

## EVALUATION & GRADING

Activity	Points	Percent of Grade
<b>1 - Reading Summary &amp; Key Take Away Group Presentation</b>	25	5%
<b>1 - Group Case Assignment – Case 5, Twin Falls Community Hospital Capital Investment Analysis</b> <ul style="list-style-type: none"> <li>• Due Sunday, March 31, 11:55 PM</li> </ul>	50	10%
<b>8 of 9 Weekly Chapter Problems</b> <ul style="list-style-type: none"> <li>• Chapter 2 problems, Due Thursday, Jan 31, 11:55PM</li> <li>• Chapter 3 Questions, Due Thursday, Feb 7, 11:55 PM</li> <li>• Chapter 4 Problems &amp; Chapter 5 Problems - 5.1, 5.2 &amp; 5.3, Due Thursday, Feb 14, 11:55 PM</li> <li>• Chapter 5 Problems 5.4 – 5.9, Due Thursday, Feb 21, 11:55 PM</li> <li>• Chapter 6 Problems, Due Thursday, March 7, 11:55 PM</li> <li>• Chapter 7 Problems, Due Thursday, March 14, 11:55 PM</li> <li>• Chapter 8 Problems, Due Thursday, March 28, 11:55 PM</li> <li>• Chapter 9 Problems, Due Thursday, Apr 4, 11:55 PM</li> <li>• Chapter 11 &amp; 12 Problems, Due Thursday, April 18, 11:55 PM</li> </ul>	80	16%
<b>2 Mid-Term Exams – 100 points each</b> <ul style="list-style-type: none"> <li>• February 25, based on all content, including guest speaker content, delivered through February 18</li> </ul>	200	40%

<ul style="list-style-type: none"> <li>• <b>April 8, based on all content, including guest speaker content, delivered through April 1</b></li> </ul>		
<b>Final Group Case</b> <ul style="list-style-type: none"> <li>• <b>Cases will be assigned on April 1.</b></li> <li>• <b>Each group will present their respective case on either April 22 &amp; 29.</b></li> <li>• <b>Order of presentation will be established at 9:10 AM on April 22.</b></li> <li>• <b>All case analyses, write-ups and presentations are due Sunday, April 21, no later than 11:55 PM.</b></li> <li>• <b>Cases will be judged on the bases of accurate analysis and conclusions, professionalism of the presentation and all supporting documentation, the professionalism of the presentation delivery to the class and the group’s ability to appropriately respond to questions from the class and the judging panel.</b></li> </ul>	100	20%
<b>Class Participation (attendance and discussion)</b>	20	4%
<b>Individual group participation based on blinded peer review by group members</b>	25	5%
<b>Total</b>	500	100%

We will do our best to have grading completed and feedback given within two weeks of assignment submission.

Please refer to the University’s Uniform Grading Policy and Grading Rubric Resource at <https://z.umn.edu/gradingpolicy>]

## Grading Scale

The University uses plus and minus grading on a 4.000 cumulative grade point scale in accordance with the following, and you can expect the grade lines to be drawn as follows:

% In Class	Grade	GPA
93 - 100%	A	4.000
90 - 92%	A-	3.667
87 - 89%	B+	3.333
83 - 86%	B	3.000
80 - 82%	B-	2.667
77 - 79%	C+	2.333
73 - 76%	C	2.000
70 - 72%	C-	1.667
67 - 69%	D+	1.333
63 - 66%	D	1.000
< 62%	F	

- A = achievement that is outstanding relative to the level necessary to meet course requirements.
- B = achievement that is significantly above the level necessary to meet course requirements.
- C = achievement that meets the course requirements in every respect.
- D = achievement that is worthy of credit even though it fails to meet fully the course requirements.
- F = failure because work was either 1) completed but at a level of achievement that is not worthy of credit or 2) was not completed and there was no agreement between the instructor and the student that the student would be awarded an I (Incomplete).
- S = achievement that is satisfactory, which is equivalent to a C- or better
- N = achievement that is not satisfactory and signifies that the work was either 1) completed but at a level that is not worthy of credit, or 2) not completed and there was no agreement between the instructor and student that the student would receive an I (Incomplete).



Evaluation/Grading Policy	Evaluation/Grading Policy Description
<p><b>Scholastic Dishonesty, Plagiarism, Cheating, etc.</b></p>	<p>You are expected to do your own academic work and cite sources as necessary. Failing to do so is scholastic dishonesty. Scholastic dishonesty means plagiarizing; cheating on assignments or examinations; engaging in unauthorized collaboration on academic work; taking, acquiring, or using test materials without faculty permission; submitting false or incomplete records of academic achievement; acting alone or in cooperation with another to falsify records or to obtain dishonestly grades, honors, awards, or professional endorsement; altering, forging, or misusing a University academic record; or fabricating or falsifying data, research procedures, or data analysis (As defined in the Student Conduct Code). For additional information, please see <a href="https://z.umn.edu/dishonesty">https://z.umn.edu/dishonesty</a></p> <p>The Office for Student Conduct and Academic Integrity has compiled a useful list of Frequently Asked Questions pertaining to scholastic dishonesty: <a href="https://z.umn.edu/integrity">https://z.umn.edu/integrity</a>.</p> <p>If you have additional questions, please clarify with your instructor. Your instructor can respond to your specific questions regarding what would constitute scholastic dishonesty in the context of a particular class-e.g., whether collaboration on assignments is permitted, requirements and methods for citing sources, if electronic aids are permitted or prohibited during an exam.</p> <p>Indiana University offers a clear description of plagiarism and an online quiz to check your understanding (<a href="http://z.umn.edu/iuplagiarism">http://z.umn.edu/iuplagiarism</a>).</p>
<p><b>Late Assignments</b></p>	<p>Failure to submit an assignment <b>without prior approval</b> will result in a late penalty score reduction of 5% per day. If any assignment is not submitted within one week of the original due date, no credit will be given.</p>
<p><b>Attendance Requirements</b></p>	<p>Attendance is mandatory without prior approval. Prior approval will be granted for interviewing and serious personal reasons, such as medical emergency or family bereavement leave.</p>
<p><b>Extra Credit</b></p>	<p>No extra credit options are planned.</p>
<p><b>Intellectual Property of Instructors' Material</b></p>	<p>The MHA program prohibits any current student from uploading MHA course content (e.g., lecture notes, assignments, or examinations for any PUBH 65XX or PUBH 75XX courses) created by a University of Minnesota faculty member, lecturer, or instructor to any crowdsourced online learning platform.</p>

NCHL HEALTHCARE LEADERSHIP COMPETENCIES FOR CAHME ACCREDITATION PURPOSE

Competency	Course Learning Objectives	Assessment Strategies
Quantitative analysis and performance measurement	<ul style="list-style-type: none"> <li>Develop profit, breakeven, marginal, discounted cash flow, ROI and cash flow estimation analyses</li> </ul>	<ul style="list-style-type: none"> <li>Chapter 5 Reading Summary &amp; Key Takeaways</li> <li>Chapter 5 Problems 5.4 – 5.9</li> <li>Chapter 9 Reading Summary &amp; Key Takeaways</li> <li>Chapter 10 Reading Summary &amp; Key Takeaways</li> <li>Chapter 9 Problems</li> </ul>
Quantitative analysis and performance measurement	<ul style="list-style-type: none"> <li>Develop the ability to make appropriate financing and investment decisions</li> </ul>	<ul style="list-style-type: none"> <li>Chapter 8 &amp; Article Reading Summary &amp; Key Takeaways</li> <li>Chapter 8 Problems</li> <li>Case 5, Twin Falls Community Hospital Capital Investment Analysis</li> </ul>
Quantitative analysis and performance measurement	<ul style="list-style-type: none"> <li>Understand and assess working capital management, including cash &amp; cash management, revenue cycle management and supply chain management</li> </ul>	<ul style="list-style-type: none"> <li>Supply Chain – Guest speaker Luis Valadez, Director of Supply Chain, Hennepin Healthcare</li> <li>Chapter 6 Reading Summary &amp; Key Takeaways</li> <li>Chapter 7, Section 7.4 &amp; Supply Chain Article Reading Summary &amp; Key Takeaways</li> <li>Chapter 6 Problems</li> </ul>
Quantitative analysis and performance measurement	<ul style="list-style-type: none"> <li>Read and interpret financial statements, including income statement, balance sheet and cash flow statements</li> </ul>	<ul style="list-style-type: none"> <li>Chapter 11 &amp; 12 Reading Summary &amp; Key Takeaways</li> <li>Chapter 11 &amp; 12 Problems</li> </ul>
Financial management	<ul style="list-style-type: none"> <li>Understand the financial responsibilities of operational leaders</li> </ul>	<ul style="list-style-type: none"> <li>Reading Summary Chapters 1 &amp; 2</li> <li>Chapter 2 problems</li> </ul>

Financial management	<ul style="list-style-type: none"> <li>• Develop knowledge of healthcare payment systems</li> </ul>	<ul style="list-style-type: none"> <li>• Value Based Payment Systems, Guest Speaker, Tom Zachary, President, Zachary Consulting</li> <li>• Group 1 – Reading Summary &amp; Key Takeaways</li> <li>• Chapter 3 Questions</li> </ul>
Financial management	<ul style="list-style-type: none"> <li>• Understand costs and cost behavior</li> </ul>	<ul style="list-style-type: none"> <li>• Chapter 4 Reading Summary &amp; Key Takeaways</li> <li>• Chapter 5 Reading Summary &amp; Key Takeaways</li> <li>• Chapter 4 Problems</li> <li>• Chapter 5 Problems - 5.1, 5.2 &amp; 5.3</li> </ul>
Financial management	<ul style="list-style-type: none"> <li>• Develop pricing and cost analysis</li> </ul>	<ul style="list-style-type: none"> <li>• Chapter 5 Reading Summary &amp; Key Takeaways</li> <li>• Chapter 5 Problems 5.4 – 5.9</li> </ul>
Financial management	<ul style="list-style-type: none"> <li>• Understand operational and capital budgeting</li> </ul>	<ul style="list-style-type: none"> <li>• Chapter 6 Reading Summary &amp; Key Takeaways</li> <li>• Chapter 6 Problems</li> </ul>
Financial management	<ul style="list-style-type: none"> <li>• Analyze real world situations and make recommendations based on financial information</li> </ul>	<ul style="list-style-type: none"> <li>• Case 5, Twin Falls Community Hospital Capital Investment Analysis</li> <li>• Final Case Studies</li> </ul>