

Fall 2015

# BA 6014

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*University of New Orleans*

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**UNIVERSITY OF NEW ORLEANS**  
**BUSINESS TOPICS IN HEALTH CARE MANAGEMENT**

**BA 6014-601: FALL 2015**

**SYLLABUS**

**Professors:**

Michael McLachlan, Instructor; Department of Accounting,  
E-Mail: [MMcLachlan@laporte.com](mailto:MMcLachlan@laporte.com)

Mark Rosa, M.A.; Instructor, Department of Economics and Finance, It is best to communicate with me by e-mail at [mark@markrosa.com](mailto:mark@markrosa.com). Office Hours: before and after class and by appointment.

**Objectives:** This course will introduce students in the Health Care Management program to business topics in two subject areas.

**Accounting:** The purpose of this section of the course is to familiarize the student with the annual report structure and to provide the framework for financial statement analysis.

**Finance:** The purpose of this section of the course is 1) to define the role of financial management in creating value for an organization, 2) to identify fundamental factors that determine value, and 3) to provide an overview of financial institutions that facilitate value creation.

**Grading:** One-half of the course grade will be determined by each of the two professors, using a combination of quizzes, tests and papers. There will be no comprehensive final exam.

**Textbooks:**

Understanding Financial Statements, Tenth Edition, Lyn M Fraser and Aileen Ormiston (Accounting Section)

Healthcare Finance: An Introduction to Accounting and Financial Management, Fourth Edition, Louis C. Gapenski. (Finance Section)

## COURSE OUTLINE

### ACCOUNTING:

<u>Class Date</u>	<u>Chapters</u>	<u>Subject</u>
08/19	Ch 1	Financial Statements
08/26	Ch 2	Balance Sheet
09/2	Ch 3	Income Statement and Statement of S/H Equity
09/9	Ch 4	Statement of Cash Flows
09/16	Ch 5	Earnings and Financial Reporting Quality
09/23	Ch 6	The Analysis of Financial Statements
09/30	Exam	

There will be various quizzes for the 6 weeks of accounting portion of the course with the larger portion of the points falling on the midterm/final for accounting.

### FINANCE:

<u>Date</u>	<u>Chapters</u>	<u>Subject</u>
10/7	CH 1 and 2	Introduction to Healthcare Finance; The Financial Environment
10/14	CH 7	Financial Condition Analysis
10/21	CH 9	Time Value of Money
10/28	CH 10	Financial Risk and Required Return
11/4	Exam 1	
11/11	CH 11	Long-Term Debt Financing
11/18	CH 12	Equity Financing
12/2	CH 14	Capital Budgeting
12/9	Exam 2	8-10 pm

**ACADEMIC INTEGRITY:** *Academic integrity is fundamental to the process of learning and evaluating academic performance. Academic dishonesty will not be tolerated. Academic dishonesty includes, but is not limited to, the following: cheating, plagiarism, tampering with academic records and examinations, falsifying identity, and being an accessory to acts of academic dishonesty. Refer to the Student Code of Conduct for further information. The Code is available online at <http://www.studentaffairs.uno.edu>.*

**STUDENT ACCOMMODATIONS:** *It is University policy to provide, on a flexible and individualized basis, reasonable accommodations to students who have disabilities that may affect their ability to participate in course activities or to meet course requirements. Students with disabilities should contact the Office of Disability Services as well as their instructors to discuss their individual needs for accommodations. For more information, please go to <http://www.ods.uno.edu>.*



## ADDITIONAL INFORMATION FOR THE FINANCE SECTION

### Text:

Louis C. Gapenski. Health Care Finance: An Introduction to Accounting and Financial Management , Fourth Edition, AUPHA Press/HAP Press, 2008; ISBN: 978-1-56793-280-5

A Lecture Notes packet consisting of lecture notes, power point slides, suggested chapter end homework problems and solution.

A financial calculator is strongly recommended. I recommend the Texas Instruments BA II Plus, I will use this calculator for classroom problem solving.

### Examination:

We will decide when the first exam will be held, judging from the material covered. Exams will consist of multiple choice questions. Calculators are allowed. Bring a blue or green UNO scantron form (available at the bookstore) and a pencil to each exam.

### Grading Policy

The following grading scale will be used in determining your final grade the grade for the two sections of the course will be averaged:

100-90	A	69 – 60	D
89-80	B	below 60	F
79-70	C		