

University of Florida
College of Public Health & Health Professions Syllabus
HSA 5174 Fundamentals of Healthcare Finance (3 credits)

Semester: 2025 Spring
 Class time: Wednesday, 10:40 AM – 1:40 PM
 Classroom: HPNP G210
 Delivery Format: On-Campus

Instructor Name: Dr. Santanu K. Datta, PhD, MBA, MS
 Room Number: HPNP 3114
 Phone Number: 352-273-6074
 Email Address: santanu.datta@pnhp.ufl.edu
 Office Hours: By appointment
 Teaching Assistant: Allison Carrier, MHA, PhD candidate, a.carrier@pnhp.ufl.edu
 Preferred course communications: Email or Canvas mail

PURPOSE AND OUTCOME

Course Overview

This course focuses on the important accounting and financial management principles and concepts applied to health services and public health organizations. Students will gain an understanding of the fundamental principles of accounting and how they are used to make financial managerial decisions.

Relation to Program Outcomes

This course is designed to provide students with the fundamental principles of finance and accounting applied to healthcare services to make better financial, strategic, and operational decisions as healthcare administrators and public health officials.

Course Objectives and Competencies

Course Objectives Upon successful completion of this course, students will be able to:	MHA Program Competency	MPH Program Competencies
Understand the environment in which healthcare finance is practiced	Assess multiple dimensions of financial performance to measure and improve the financial viability of provider organizations.	Effectively manage public health programs and projects. Apply principles and theory of budget preparation, managerial accounting, and financial management to organizations in the health
Explain the format and contents of a healthcare organization’s financial statements		
Assess a healthcare organization’s financial condition		
Apply basic managerial accounting concepts, including costing, pricing, and budgeting		
Perform basic time value analyses		
Review basic financial risk and return concepts and how they apply to financial decision making		
Understand the types of financing used by healthcare organizations		

Estimate the cost of capital of a healthcare organization	Evaluate clinical and organizational performance using statistical and operations management techniques and procedures.	sector.
Explain how healthcare organizations establish their capital structures		
Perform basic capital investment analyses		
Explain basic current asset management techniques		

Instructional Methods

This course is taught through lectures, homework assignments, and exams. Reading assignments must be read **before** class so that we can have engaged class discussions. Homework assignments are to be completed **after** class lecture and reviewed the following week. Your participation in class discussions is vital to it being interesting and your obtaining a higher level of learning.

DESCRIPTION OF COURSE CONTENT

Topical Outline/Course Schedule

All reading assignments, including textbook chapters and papers, should be read **before class** to facilitate your learning and class discussions. If you miss class, it is your responsibility to obtain notes, handouts, and a summary of the lesson/class activities from the missed class. The syllabus and course schedule are subject to revision. Confirm deadlines in class and always check Canvas for updates.

Week	Wednesdays	Topic
1	Jan. 15	Introduction to the Course - Introductions - Review syllabus I. The Healthcare Environment - Ch. 1: Healthcare Finance Basics
2	Jan. 22	II. Financial Accounting - Ch. 3: Financial Accounting Basics, the Income Statement, and Statement of Changes in Equity
3	Jan. 29	- Ch. 4: The Balance Sheet and Statement of Cash Flows; review Ch. 3 homework
4	Feb. 5	III. Managerial Accounting - Ch. 5: Cost Behavior, Organizational Costing, and Profit Analysis; review Ch. 4 homework
5	Feb. 12	- Ch. 6: Departmental Costing and Cost Allocation; review Ch. 5 homework
6	Feb. 19	- Ch. 7: Service Line Costing and Pricing; review Ch. 6 homework
	Feb. 26	- Ch. 8: Financial Planning and Budgeting; review Ch. 7 homework
8	March 5	** Exam 1 **
9	March 12	IV. Basic Financial Management Concepts - Ch. 9: Time Value Analysis; review Ch. 8 homework
10	March 19	SPRING BREAK!
11	March 26	- Ch. 10 Financial Risk and Required Return; review Ch. 9 homework
12	April 2	VI. Capital Investment Decisions - Ch. 14: The Basics of Capital Budgeting; review Ch. 10 homework
13	April 9	- Ch. 15: Project Risk Analysis; review Ch. 14 homework

14	Apr. 16	- Ch. 16: Revenue Cycle and Current Accounts Management; review Ch. 15 homework
15	Apr. 23	- Ch. 17: Financial Condition Analysis; review Ch. 17 homework
16	Apr. 30	** Exam 2 **

Note: V. Long-Term Financing, which includes chapters 11-13, will not be covered in this course.

Caveat: The above schedule is my current plan and objectives for the course. However, as we progress through the semester, the plan may change to enhance learning opportunities or due to extenuating circumstances. Any changes will be announced in class and notification via Canvas. Students are personally responsible for obtaining updated information regarding these changes.

Course Materials and Technology

Required Textbook:

Reiter KL and Song PH. *Gapenski's Healthcare Finance: An Introduction to Accounting and Financial Management*. Health Administration Press, Chicago, USA. Available at: <https://www.ache.org/learning-center/publications/books/24171>

Other Materials:

Students may be assigned YouTube videos to view via announcements in Canvas.

Required Equipment: Laptops with high-speed internet access and use of a supported browser. To access this course, you will use your Gatorlink ID and password to login to the course (via Canvas).

“Instructional materials for this course consist of only those materials specifically reviewed, selected, and assigned by the instructor(s). The instructor(s) is only responsible for these instructional materials.”

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

- helpdesk@ufl.edu
- (352) 392-HELP - select option 2
- <https://helpdesk.ufl.edu/>

Additional Academic Resources

- [Career Connections Center](#): Reitz Union Suite 1300, 352-392-1601. Career assistance and counseling services.
- [Library Support](#): Various ways to receive assistance with respect to using the libraries or finding resources.
- [Teaching Center](#): Broward Hall, 352-392-2010 or to make an appointment 352- 392-6420. General study skills and tutoring.
- [Writing Studio](#): 2215 Turlington Hall, 352-846-1138. Help brainstorming, formatting, and writing papers.
- Student Complaints On-Campus: [Visit the Student Honor Code and Student Conduct Code webpage for more information](#).
- On-Line Students Complaints: [View the Distance Learning Student Complaint Process](#)
- Enrollment Management Complaints (Registrar, Financial Aid, Admissions): [View the Student Complaint Procedure webpage for more information](#).

ACADEMIC REQUIREMENTS AND GRADING

Exams (70% weight)

Seventy percent of your overall grade will be based on your performance on the two exams (30% each), each covering around 6 chapters of the textbook. The exams will be taken in class via Canvas and are closed book/notes exams. Study guides will be provided, and time will be taken prior to the exam dates to review materials. However, these are “guides”-- questions may involve more detail and information than what is in the guides. The goal as graduate students is to be able to think critically and not to just “learn to the test.”

Homework (30% weight)

Questions from the end of each chapter will be assigned as homework. Students will form into groups of four. The groups will stay the same throughout the semester unless a change is requested. Each group will work together on the homework assignments each week. After class lecture each week, a group will be chosen at random to present their solution for each homework question to the rest of the class. This can be done using PowerPoint, written on the dry erase board, etc. If you are not available to present, make sure you work with your other group members to do your part of the homework. This simulates working as a team as you will do in your career in the future. Assessments will be conducted during the middle and end of each semester to gauge whether each team member contributed equitably on the homework assignments. Be aware that your efforts affect the grades of the other members of your group so make every effort to be an equitably productive member of the group.

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

Points earned	93-100	90-92.99	87-89.99	83-86.99	80-82.99	77-79.99	70-76.99	67-69.99	63-66.99	60-62.99	Below 60
Letter Grade	A	A-	B+	B	B-	C+	C	D+	D	D-	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	A	A-	B+	B	B-	C+	C	D+	D	D-	E	WF	I	NG	S-U
Grade Points	4.0	3.67	3.33	3.0	2.67	2.33	2.0	1.33	1.0	0.67	0.0	0.0	0.0	0.0	0.0

More information on UF grading policy may be found at:

<https://gradcatalog.ufl.edu/graduate/regulations/#Grades> [Remove if course is an undergraduate level course.]

<https://catalog.ufl.edu/UGRD/academic-regulations/attendance-policies/> [Remove if course is a graduate level course.]

Exam Policy

The two exams will be administered in class during regular class time. You will log into Canvas to take the exams.

Policy Related to Make up Exams or Other Work

Unless an emergency, you must contact the instructor and teaching assistant at least 24 hours in advance if you will miss an exam and explain what issue (e.g., bereavement, illness) necessitates lateness. In some cases, documentation may be requested. If a lateness allowance is agreed to, this applies to the single exam only. It does not allow you to delay future assignments. Make-up exams, assignments, and other work in this course are consistent with university policies that can be found at:

<https://catalog.ufl.edu/UGRD/academic-regulations/attendance-policies/#absencestext> and <https://catalog.ufl.edu/UGRD/academic-regulations/examination-policies-reading-days/#excusedabsencestext>

For excused absences students will be permitted a reasonable amount of time to make up the material or activities covered in their absence. If you miss a test and a make-up test is approved, the test will be made up during the earliest date possible, ideally during office hours. Please note all faculty are bound by the UF policy for excused absences. For information regarding the UF Attendance Policy see the Registrar website for additional details:

<https://catalog.ufl.edu/ugrad/current/regulations/info/attendance.aspx> *[For undergraduate courses only.]*

Excused absences must be consistent with university policies in the Graduate Catalog (<https://gradcatalog.ufl.edu/graduate/regulations/#Attendance%20Policies>). Additional information can be found here: <https://catalog.ufl.edu/ugrad/current/regulations/info/attendance.aspx> *[Include this language for all graduate courses.]*

Policy Related to Required Class Attendance

The weekly homework presentations will serve as a proxy for class attendance.

Late Submission of Homework and Semester Project

Because homework assignments are done in groups and are reviewed in class, late homework will not be accepted. If you will be missing class due to an excused absence, make sure to do your portion of the homework assignment and work with your group members to present on your behalf.

STUDENT EXPECTATIONS, ROLES, AND OPPORTUNITIES FOR INPUT

Electronic Device Policy:

Use of electronic devices (laptops, tablets, and cell phones) unrelated to the course is **not permitted** during lectures. Do not engage in unauthorized communication or entertainment (web surfing, instant messaging, chat room chatting, DVD viewing, music playing, game playing, etc.) either by laptop or smartphone during class unless it is part of the lesson. The expectation is any use of technology will be conducted in a professional and appropriate manner that is respectful to your classmates.

Communications Guidelines

To facilitate a quick response, send all communications to both Allison and me. We will endeavor to respond to you within 24 hours during the week and 48 hours on weekends.

Academic Integrity

Students are expected to act in accordance with the University of Florida policy on academic integrity. As a student at the University of Florida, you have committed yourself to uphold the Honor Code, which includes the following pledge:

“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 Handbook for additional details:

<https://sccr.dso.ufl.edu/policies/student-honor-code-student-conduct-code/>

<https://graduateschool.ufl.edu/work/handbook/>

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

Recording Within the Course

Students are allowed to record video or audio of class lectures. However, the purposes for which these recordings may be used are strictly controlled. The only allowable purposes are (1) for personal educational use, (2) in connection with a complaint to the university, or (3) as evidence in, or in preparation for, a criminal or civil proceeding. All other purposes are prohibited. Specifically, students may not publish recorded lectures without the written consent of the instructor.

A “class lecture” is an educational presentation intended to inform or teach enrolled students about a particular subject, including any instructor-led discussions that form part of the presentation, and delivered by any instructor hired or appointed by the University, or by a guest instructor, as part of a University of Florida course. A class lecture does not include lab sessions, student presentations, clinical presentations such as patient history, academic exercises involving solely student participation, assessments (quizzes, tests, exams), field trips, private conversations between students in the class or between a student and the faculty or lecturer during a class session.

Publication without permission of the instructor is prohibited. To “publish” means to share, transmit, circulate, distribute, or provide access to a recording, regardless of format or medium, to another person (or persons), including but not limited to another student within the same class section. Additionally, a recording, or transcript of a recording, is considered published if it is posted on or uploaded to, in whole or in part, any media platform, including but not limited to social media, book, magazine, newspaper, leaflet, or third-party note/tutoring services. A student who publishes a recording without written consent may be subject to a civil cause of action instituted by a person injured by the publication and/or discipline under UF Regulation 4.040 Student Honor Code and Student Conduct Code.

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/>.

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.

- *U Matter, We Care*: If you or someone you know is in distress, please contact umatter@ufl.edu, 352-392-1575, or visit [U Matter, We Care website](#) to refer or report a concern and a team member will reach out to the student in distress.

- *Counseling and Wellness Center*: [Visit the Counseling and Wellness Center website](#) or call 352-392-1575 for information on crisis services as well as non-crisis services.
- *Student Health Care Center*: Call 352-392-1161 for 24/7 information to help you find the care you need, or visit the [Student Health Care Center website](#).
- *University Police Department*: Visit [UF Police Department website](#) or call 352-392-1111 (or 9-1-1 for emergencies).
- *UF Health Shands Emergency Room / Trauma Center*: For immediate medical care call 352-733-0111 or go to the emergency room at 1515 SW Archer Road, Gainesville, FL 32608; Visit the [UF Health Emergency Room and Trauma Center website](#).
- *GatorWell Health Promotion Services*: For prevention services focused on optimal wellbeing, including Wellness Coaching for Academic Success, visit the [GatorWell website](#) or call 352-2734450.

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."
