

HPEM 6310	Healthcare Finance	Credit Hours: 3
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Semester: Spring Class Days/Times: Tuesday, 6-8 pm – Tyler	Year: 2026 Class Location: Online	
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Instructor of Record: Bryan Pannagl, M.S., MBA, FACHE Adjunct Professor

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Course Description:

Healthcare financial management draws heavily from financial accounting, managerial accounting, finance and economics. HPEM 6310 specifically focuses on learning and applying key financial and managerial accounting tools and concepts to healthcare problems. It provides a broad introduction to key concepts, issues, tools and vocabulary useful for both policy makers and administrators. Topics include healthcare financial statements, financial statement analysis, pricing, cost accounting, budgeting and responsibility accounting. Although we will touch on these topics, a more robust discussion of healthcare financial management topics such as reimbursement systems, and physician compensation models are found in other courses in the curriculum.

Prerequisite: None

Co-requisite: None

Student Learning Outcomes (SLO or “course objective”): Upon successfully completing this course, the student will be able to:

1. Discuss and apply the concept of healthcare finance.
2. Explain the format and contents of a business’s financial statements
3. Assess the financial condition of an organization
4. Apply basic managerial accounting concepts
5. Perform basic time value analyses
6. Explain and apply financial risk concepts
7. Describe the primary forms of business financing
8. Explain how to estimate and use the corporate cost of capital
9. Summarize the capital structure decision process
10. Perform basic capital investment analyses
11. Explain basic current asset management techniques

Course Assessment/Methods of Evaluation:

Assignments	Number	Percentage
HFMA Lesson Assignments	6	30%
Discussion Board	12	15%
Class Participation	10	5%
HFMA Module 1 Exam	1	25%
Capstone Case Study	1	25%
Total		100%

Course Grade Scale (points): A: 90 to 100, B: 80 to 89, C: 70 to 79, F: < 70 points**Linked MPH Program Learning Outcomes:**

The student learning outcomes listed above address the following MPH Program PLOs:

- PLO1 - The student will demonstrate mastery in each of the five core knowledge areas in public health: Biostatistics, Epidemiology, Social & Behavioral Sciences, Health Policy and Management, and Environmental Health Sciences.
- PLO2 - The student will demonstrate proficiency in the four core functions of public health, as well as be able to explain the principles and interrelatedness of the ten essential public health services.
- PLO3 - The student will demonstrate proficiency in using multiple informational resources to gather, analyze, apply and report solutions to public health problems with a special emphasis on rural community health.
- PLO4 - The student will demonstrate proficiency in English communication in both oral (public speaking) and written forms as they pertain to conveying key concepts in public health.
- PLO5 - The student will demonstrate proficiency in using computers and other forms of digital technology and media as they pertain to research, office management and public health issues.
- PLO6 - The student will demonstrate independent and critical thinking skills.

Linked MHA Program Learning Outcomes:

The student learning outcomes listed on pp. 1 and 2 address the following MHA Program PLOs:

- PLO A.1 - The student will identify appropriate sources and gather information, effectively and efficiently.
- PLO A.2 - The student will appraise literature and data critically that enhances community health.
- PLO A.3 - The student will develop, understand and use data from performance, surveillance or monitoring systems.
- PLO A.4 - Financial analysis: Understand and explain financial and statement; prepare and manage budgets; and make sound long-term investment decisions.
- PLO A.5 - The student will understand and apply basic statistical methods relevant to public health and health administration practice.
- PLO A.10 - The student will implement a decision-making process that incorporates evidence from a broad analysis that includes uncertainty, risk, stakeholders, and organizational values.
- PLO B.1 - The student will speak and write in a clear, logical, and grammatical manner in formal and informal situations; prepare cogent business presentations; facilitate an effective group process.
- PLO B.2 - The student will receive, process, and respond appropriately to information conveyed by others.
- PLO B.3 - The student will perceive and respond appropriately to the spoken, unspoken, or partly expressed thoughts, feelings, and concerns of others.

Required Textbook:

Fundamentals of Healthcare Finance: 4th Edition by Kristin L. Reiter, Paula H. Song 2021
Health Administration Press Chicago Illinois

Other Required Readings: As assigned. These articles will be posted on Module in the week to which they are relevant.

Assignment Descriptions:

Session Participation & Discussion

Active participation, discussion, and questions are a vital part of learning. While this course does offer students the ability to log in and work from home, it is still an expectation that students are active participants in the zoom sessions. While the sessions will be recorded and available for viewing at a later time, it is an expectation that students will log into the sessions at the time they occur and be prepared to answer questions as well as ask questions about the material being discussed. Therefore, attendance will be taken. A minimum of 10 sessions will need to be attended in order to earn full participation credit in the course. Any exceptions/absences will be evaluated on an individual basis as they occur.

HFMA Lesson Assignments

The 6 chapter review tests will cover material covered in the readings, lectures and in class exercises. Each exam will cover the material discussed in the chapters discussed in the immediate preceding sessions. There will be 6 written assignments that correspond to the on-line HFMA coursework that will be due throughout the semester.

Capstone Case Study

The Case Study will be assigned after the last session. It will apply into practice many of the concepts learned during the course. It will consist of a spreadsheet template and questions that will need to be answered pertaining to the Case Study.

Course Content:

Schedule	Assigned Readings
<u>Week 1 (January 13th)</u> <i>Discussion of Course, syllabus, HFMA assignment and expectations</i>	
<u>Week 2 (January 20th)</u> <i>Introduction to Healthcare Finance</i> Assigned: Discussion Board Post Assigned: HFMA 0.2 – Healthcare Finance: The Big Picture	Reiter & Song Chapter 1 & 2 HFMA 0.2
<u>Week 3 (January 27th)</u> <i>Reporting Profits</i> Assigned: Discussion Board Post Assigned: HFMA 0.3 – Financial Accounting Concepts Due: HFMA 0.2 – Assignment Due	Reiter & Song Chapter 11 HFMA 0.3
<u>Week 4 (February 3rd)</u> <i>Reporting Assets, Financing, and Cash Flows</i> Assigned: Discussion Board Post	Reiter & Song Chapter 12 HFMA 0.3

<u>Week 5 (February 10th)</u> <i>Assessing Financial Condition</i> Assigned: Discussion Board Post	Reiter & Song Chapter 13 HFMA 0.3
<u>Week 6 (February 17th)</u> <i>Assessing Financial Condition</i> Assigned: Discussion Board Post Assigned: HFMA 0.4 – Cost Analysis Principles Due: HFMA 0.3 – Assignment Due	Reiter & Song Chapter 4 HFMA 0.4
<u>Week 7 (February 24th)</u> <i>Pricing Decisions and Profit Analysis</i> Assigned: Discussion Board Post	Reiter & Song Chapter 5 HFMA 0.4
<u>Week 8 (March 3rd)</u> <i>Planning and Budgeting</i> Assigned: Discussion Board Post Assigned: HFMA 0.5 – Strategic Financial Issues Due: HFMA 0.4 – Assignment Due	Reiter & Song Chapter 6 HFMA 0.5
<u>Week 9 (March 10th)</u> SPRING BREAK	
<u>Week 10 (March 17th)</u> <i>Paying for Services & Managing Financial Operations</i> Assigned: Discussion Board Post	Reiter & Song Chapter 3 & 7 HFMA 0.5
<u>Week 11 (March 24th)</u> <i>Business Financing and the Cost of Capital</i> Assigned: Discussion Board Post Assigned: HFMA 0.6 – Managing Financial Resources Due: HFMA 0.5 – Assignment Due	Reiter & Song Chapter 8 HFMA 0.6
<u>Week 12 (March 31st)</u> <i>Capital Investment Decision Basics</i> Assigned: Discussion Board Post	Reiter & Song Chapter 9 HFMA 0.6
<u>Week 13 (April 7th)</u> <i>Project Cash Flow Estimation and Risk Analysis</i> Assigned: Discussion Board Post Assigned: HFMA 0.7 – Looking into the Future Due: HFMA 0.6 – Assignment Due	Reiter & Song Chapter 10 HFMA 0.7

<u>Week 14 (April 14th)</u> <i>Review of Capstone Project assignment and expectations</i> Assigned: Capstone Project	Capstone Project Discussion
<u>Week 15 (April 21st)</u> <i>NO Class, work on Capstone project. Contact me with questions</i> Due: HFMA 0.7 – Assignment Due	No Class Session
<u>Week 16 (April 28th)</u> <u>CAPSTONE PROJECT DUE Wednesday April 28th 11:59 pm</u> <u>HFMA EXAM 1 results due Wednesday April 28th.</u> <u>Send Screenshot of Grade from HFMA Webpage.</u>	No Class Session

Other Class Policies:

Adding/Dropping:

The official deadline for adding and dropping courses is as published in the academic calendar and Graduate Bulletin (typically the day before Census Day). However, students are strongly encouraged to meet with their graduate advisor or the Program Coordinator prior to adding/dropping courses. Movement into and out of classes after the 4th class day requires approval of the Program Director. Students can drop until mid-semester without a WP or WF. Drops after mid-semester require approval of the Dean. Each student is responsible for their own enrollment status with the university.

Disability Accommodations:

UTHSCT abides by Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act, which mandate reasonable accommodations be provided for students with documented disabilities. If you have a disability and may require some type of instructional and/or examination accommodations, please contact me early in the semester so that I can provide or facilitate provision of accommodations you may need. If you have not already done so, you will need to register with the Student Services Office (located on the UT Tyler Campus). You may call 903-566-7079 for more information.

AI Usage Policy:

The use of artificial intelligence (AI) tools in this course is permitted as a supplemental resource to enhance learning and understanding of the material. AI should be employed responsibly and ethically, serving as an aid rather than a substitute for critical thinking, original analysis, and engagement with course content. Students are expected to ensure that all submitted work reflects their own comprehension and meets academic integrity standards. AI-generated outputs must be reviewed, verified, and integrated thoughtfully into your work, with proper attribution when applicable.

Note: The Instructor retains the right to change this syllabus.