

Preface

Financial issues are of paramount importance in today's rapidly changing and increasingly competitive healthcare environment. Healthcare managers must understand financial concepts and be prepared to operationalize them. Through decades of university undergraduate and graduate experience, we have found that the best style of teaching is one that blends theory and practice. The basic approach of this casebook is to address a variety of healthcare accounting and financial management concepts through cases that provide practice in analyzing, understanding, and applying these concepts.

Intended Audiences

This book can be used in undergraduate or graduate programs in any of the following areas:

- Business administration
- Health administration
- Health services
- Public administration
- Public health
- Allied health

Case Content

This book complements standard textbooks by providing a selection of 56 cases across a wide range of healthcare accounting and financial management topics. The cases are relatively short and can be either (a) assigned as out-of-class homework to be subsequently discussed in class or (b) used directly in class to introduce a topic or facilitate discussion.

Most business administration textbooks offer few healthcare-related problems or cases, despite the fact that healthcare represents approximately one-fifth of

the US economy. This casebook can be used alongside such textbooks to form a bridge between standard business administration concepts and healthcare applications.

The cases, unless otherwise noted, are based on fictitious entities and individuals, but they have been designed to link theory to real-world application, via active learning, while enhancing students' critical thinking and classroom engagement. The cases reinforce essential concepts, such as how basic transactions might be recorded in an accounting system, while also exploring more advanced topics, such as the effects of healthcare regulation, valuation of debt or equity securities, cost–volume–profit analysis, and capital budgeting.

The cases include sets of questions and assignments to focus students' efforts and to keep them from straying too far from the intended key concepts. However, many of the cases are broad enough in nature to generate inquiries and discussion about additional topics.

Potential for Improvement

We have expended considerable effort to create an interesting, informative, and error-free book. In the spirit of continuous improvement, please e-mail us about any possible errors or suggestions for improvement.

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Instructor Resources

This book's Instructor Resources include suggested case solutions in either a Word or an Excel format.

For the most up-to-date information about this book and its Instructor Resources, go to ache.org/HAP and browse for the book's title or author names.

This book's Instructor Resources are available to instructors who adopt this book for use in their course. For access information, please email hapbooks@ache.org.

Student Resources

Links to the URLs in the cases are available at ache.org/books/CasesFinancial.