

CONTENTS

	<i>Preface for Instructors</i>	<i>ix</i>
	<i>Preface for Students</i>	<i>xix</i>
	<i>Case Descriptions</i>	<i>xxiii</i>
PART I	THE HEALTHCARE ENVIRONMENT	
1	New England Healthcare (Premium Development)	3
2	Beaufort Family Physicians (Pay for Performance)	11
3	Santa Fe Healthcare (Capitation and Risk Sharing)	19
PART II	COST BEHAVIOR AND PROFIT ANALYSIS	
4	Tulsa Memorial Hospital (Break-Even Analysis)	27
5	Shasta Faculty Practice (Cost-Benefit Analysis)	33
PART III	COST ALLOCATION	
6	Big Bend Medical Center (Cost Allocation Concepts)	41
7	Eagan Family Practice (Cost Allocation Methods)	49
8	Dallas Health Network (Activity-Based Costing Analysis)	55
PART IV	PRICING, PLANNING, AND BUDGETING	
9	Cambridge Transplant Center (Marginal Cost Pricing Analysis)	63
10	Cascades Mental Health Clinic (Variance Analysis)	69
11	Century Oaks Health (Budgeting Concepts)	79

PART V	FINANCIAL MANAGEMENT CONCEPTS	
12	Gulf Shores Surgery Centers (Time Value Analysis)	87
13	Mid-Atlantic Specialty, Inc. (Financial Risk)	91
PART VI	CAPITAL ACQUISITION	
14	Pacific Healthcare (A) (Bond Valuation)	97
15	Senior Care Enterprises (Bond Refunding)	99
16	Pacific Healthcare (B) (Stock Valuation)	103
17	Seattle Cancer Center (Leasing Decisions)	105
PART VII	COST OF CAPITAL AND CAPITAL STRUCTURE	
18	Southeastern Homecare (Cost of Capital)	113
19	RN Temps, Inc. (Capital Structure Analysis)	119
PART VIII	CAPITAL ALLOCATION	
20	Jones Memorial Hospital (Capital Budgeting Decision Criteria)	129
21	Coral Bay Hospital (Traditional Project Analysis)	133
22	National Rehabilitation Centers (Staged-Entry Analysis)	139
23	Northwest Suburban Health System (Outsourcing Decisions)	145
PART IX	FINANCIAL CONDITION ANALYSIS AND FORECASTING	
24	Commonwealth Health Plans (Assessing HMO Performance)	155
25	River Community Hospital (A) (Assessing Hospital Performance)	165
26	River Community Hospital (B) (Financial Forecasting)	173
PART X	CURRENT ASSET MANAGEMENT	
27	Mountain Village Clinic (Cash Budgeting)	179
28	Foster Pharmaceuticals (Receivables Management)	183
29	Clarinda Community Hospital (Inventory Management)	187

30	Milwaukee Regional Health System (Revenue Cycle Management)	193
PART XI	BUSINESS VALUATION	
31	St. Benedict's Teaching Hospital (Merger Analysis)	207
32	Beachside Health Partners (Joint Venture Analysis)	215
33	Bedford Clinics (Practice Valuation)	223
	<i>About the Authors</i>	231