

## 南台科技大學 98 學年度第 2 期課程資訊

課程名稱	醫院財務管理
課程編碼	70Q08801
系所代碼	07
開課班級	碩專企管一乙
開課教師	呂昭顯
學分	3.0
時數	3
上課節次地點	六 8 9 11 教室 S209B
必選修	必修
課程概述	Financial Management in Health Care Organizations provides discussion on the fundamental principles of finance, accounting, and budgeting for both short-term and long-term assets and programs. Managers of health care organizations and those aspiring to be
課程目標	<ol style="list-style-type: none"> <li>1. Case studies threaded throughout the book provide a realistic simulation of the management of a health care organization from a financial perspective</li> <li>2. All varieties of health care organizational structures are addressed: hospital-based, home health, managed care, and medical practices</li> <li>3. Focus is on financial principles and decision making - not accounting</li> </ol>
課程大綱	<p>PART 1 健康照護與財務管理概論</p> <p>第一章 健康照護組織的財務管理</p> <p>第二章 代理問題與代理成本</p> <p>PART 2 工 具</p> <p>第三章 會計與現金流量分析</p> <p>第四章 組織診斷：財務報表分析</p> <p>第五章 貨幣時間價值</p> <p>第六章 資產評估</p> <p>第七章 成本行為</p> <p>第八章 預算編製與差異分析</p>

	<p>PART 3 金融市場環境</p> <p>第九章 金融市場：機制、風險與收益率</p> <p>PART 4 選擇長期資產及方案</p> <p>第十章 資本預算編製基礎</p> <p>第十一章 資本預算編製中的特殊問題</p> <p>PART 5 管理長期金融資產：捐贈基金</p> <p>第十二章 管理捐贈基本</p> <p>PART 6 長期融資</p> <p>第十三章 外部融資的資金來源</p> <p>第十四章 長期融資的程序</p> <p>第十五章 融資途徑與組織生命力</p> <p>PART 7 短期資產管理與負債管理</p> <p>第十六章 營運資金管理的原則</p> <p>第十七章 現金、有價證券與病人帳戶管理</p> <p>第十八章 數學方法在存貨管理中的應用</p> <p>第十九章 流動負債與短期籌資</p>
英文大綱	<p>PART I: Introduction to Health Care Organizations.</p> <p>Ch 1: Financial Management in Health Care Organizations.</p> <p>Ch 2: Agency Problems and Agency Costs.</p> <p>PART II: Tools.</p> <p>Ch 3: Accounting and Cash Flow Analysis.</p> <p>Ch 4: Organizational Diagnostics: Financial Statement Analysis.</p> <p>Ch 5: The Time Value of Money.</p>

	<p>Ch 6: Valuing Assets.</p> <p>Ch 7: Cost Behavior.</p> <p>Ch 8: Budgeting and Variance Analysis.</p> <p>PART III: The Financial Market Environment.</p> <p>Ch 9: Financial Markets: Institutes, Risk, and Return.</p> <p>PART IV: Selecting Long Term Assets and Programs.</p> <p>Ch 10: The Basics of Capital Budgeting.</p> <p>Ch 11: Special Topics in Capital Budgeting.</p> <p>PART V: Managing Long Term Financial Assets: The Endowment.</p> <p>Ch 12: Managing the Endowment. PART VI: Long Term Financing.</p> <p>Ch 13: External Financing: Sources.</p> <p>Ch 14: Procedures for Long Term Financing.</p> <p>Ch 15: Access to Capital and Organizational Viability.</p> <p>PART VII: Managing Short Term Assets and Liabilities.</p> <p>Ch 16: Principles of Working Capital Management.</p> <p>Ch 17: Cash, Marketable Securities, and Patient Accounts.</p> <p>Ch 18: Inventory Management: Mathematics and Judgement.</p> <p>Ch 19: Current Liabilities: Short Term Financing.</p>
教學方式	課堂教授,口頭報告,
評量方法	作業/習題練習,口頭報告,課堂討論,課程參與度(出席率),
指定用書	Essentials of Health Care Finance (Six Edition)
參考書籍	
先修科目	
教學資源	
注意事項	
全程外語授課	0
授課語言 1	華語
授課語言 2	
輔導考照 1	醫務管理師
輔導考照 2	