



COURSE SYLLABUS
HMG 3311 Healthcare Accounting
The Naveen Jindal School of Management
The University of Texas at Dallas

Course: HMG 3311
Course Title: Healthcare Accounting
Meets: Section 001 Mon/Wed – 11:30 AM – 12:45 PM (2.901)
Semester: Spring 2013

Contact Information:

-- **Instructor:** John Barden, CPA, CFE
-- **Office Location:** SOM 4.429
-- **Cell Phone:** 607 759-0918 in case of emergency
-- **Email:** john.barden@utdallas.edu
Or e-learning via webct mail
-- **Office Hours:** Monday & Wednesday 10:00-11:00 AM.

General Course Information

Pre-requisites, Co-requisites, & other restrictions None

COURSE DESCRIPTIONS

This course is an introduction to the determination, development, and uses of internal accounting information needed by MANAGEMENT AND HOSPITALS to satisfy customers while continuously controlling and containing Financial Statement. The course is designed to benefit all students who will be future users of accounting information ESPECIALLY IN THE Healthcare

This course is intended to help you develop an understanding of financial statements in pursuit of organizational goals and strategies. The focus will be on the user and prepare of accounting information. As a manager/accountant, you should be able to identify relevant information and the appropriate methods for analyzing information, working together with others in a financial, global, and ethical environment. In addition, you will gain the ability to communicate information to others in the organization using a critical thinking approach via cases and case presentations

Course Philosophy:

To develop an understanding of basic financial accounting in

pursuit of "organizational goals and strategies." By the end of the course students should be familiar with the technical skills of Healthcare Accounting. As managers/accountants you should be able to identify relevant information, the appropriate methods for analyzing information, working together in on financial, global, and ethical environment. In addition you will have the ability to communicate information to others in the organization using a critical thinking approach.

COURSE OBJECTIVES

In this course, I will emphasize six areas. They include (1) competence in accounting Balance Sheet, Income Statement & Cash Flows (2) critical thinking, (3) global perspective, (4) ethical awareness, (5) social and organization skills, and (6) technology. Please take a moment to *understand* these objectives and how I propose to meet them during the semester.

CURRICULAR AREAS	COURSE OBJECTIVES	HOW OBJECTIVES ARE MET
Functional competence	To understand accounting theory and processes and apply them to real-world problems	This is the main objective of the course. The class lectures, discussions, and the Website readings are geared to this objective.
Critical thinking	To identify management problems and apply the theory/tools taught in class in solving the problems	The exams will test your ability to identify and apply the relevant theory to the class lectures & notes.
Global Perspective	To understand that business decisions need to be adapted to different cultures	The sessions on International Organizations are geared to understanding policies & procedures.

Ethical Awareness	To recognize the ethical dilemmas that STUDENTS and companies often face in pursuing market share and profit.	The session on Ethics is geared to this objective along with the SEC website and first 2 weeks of class.
Social/Organization Skills	To test for effective oral and written communications, as well as the ability to work well in groups.	Think of your own business environment & how it can change.
Technology	To understand how technology, particularly the Internet, is changing accountants to think .	The sessions on Fraud and the group projects are geared to this objective.

Required Texts & Materials **Healthcare Accounting by Rich/Jones/Mowen/Hansen**
UTD print book 13 978-1-285-13107

www.sec.gov

Suggested Texts, Readings, & Materials **Note I do not take attendance, but it is critical you attend each session because I will call on students.**

Cases 25% of Grade includes CASES. CASE ARE IN SYLLABUS & ARE AN INDIVIDUAL ASSIGNMENT!!!!

Include the following in the paper:

- Visit the Hospitals' website & research the Hospital;
- Compare the company to a competitor;
- Ratios and various accounting comparisons should be used;
- Graphs & Charts are acceptable (**do not cut & paste**);
- Give an overall recommendation & include references;
- Be prepared to discuss the companies in class!!

Remember to include:

- Your Name & section
- Professor's Name

Objective of the Cases

1. Prepare the written analysis of the Hospital. You select the Hospital to compare. See the syllabus.
2. Reflect on the Hospital and the message you would like to deliver during our discussion.
3. This is an individual assignment.
4. Outline presentation as follows:
 - Include the case/hospital and state the issues affecting the corporation; provide a history or time line.
 - Describe the tools needed to solve the problem and the assumptions made for that Hospital.
 - Conclude with an analysis of what you learned and how you might apply it to other problems or decision making situations.

Yes you may use Power Point slides. **DO not** present large amounts of information and data. Think of it as an executive summary involving teamwork and critical thinking. Format your Power Point slides or written analysis by using short bullets of information to enhance your points and positions. Be prepared to discuss the case in class!!!

- **Class Expectations:** Students are expected to come prepared for every class, which includes reading the assigned chapter and cases before class and completing the assigned homework problems. Attendance will not be taken; however, class participation will be factored into your grade, as well as team member evaluations. Remember: you will gain from this class what you put into it - learning the material is your responsibility.

- **DO NOT CHEAT OR PLAGARIZE. IF YOU ARE CAUGHT CHEATING MY RECOMMENDATION**

TO STUDENT AFFAIRS WILL BE AN F FOR THE COURSE.

- **WHEN PROFESSOR STATES PENCILS DOWN, PUT PENCILS DOWN!!!**

Course Outline:

Date WEEK of	Chapter	Topic	Homework* - Assigned in Class
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1/14		Review Objectives & Syllabus	Rd Chapter 1 Exercise 1-14, Problem 1-49A, Case 1-61 and Multiple Choice
1/21	NO CLASS	Martin Luther King Day	NO CLASS
1/23	1	Accounting and Financial Statements	Rd Chapter 1 Exercise 1-14, Problem 1-49A, Case 1-61 and Multiple Choice
1/28	2	Processing Accounting Information	Rd Chapter 2 Exercise 2-19, Exercise 2-35, Case 2-52 and Multiple Choice
1/28	2	Processing Accounting Information	Rd Chapter 2 Exercise 2-19, Exercise 2-35, Case 2-52 and Multiple Choice
2/4	3	Accrual Accounting	Rd Chapter 3 Exercise 3-16, Exercise 3-29 Exercise 3-32, Problem 3-50, Case 3-61 and Multiple Choice
2/4	3	Accrual Accounting	Rd Chapter 3 Exercise 3-16, Exercise 3-29 Exercise 3-32, Problem 3-50, Case 3-61 and Multiple Choice
2/11	1-3	QUIZ 1	Chapters 1-3
2/18	4	Internal Controls & Cash	Rd Chapter 4 Exercise 4-25, Exercise 4-27, Problem 4-44A, Case 4-52 and Multiple Choice
2/25		Case Projects Due 2/27 Tenet vs. YOUR CHOICE; BE prepared to discuss in class!!	Prepare a written case no more than 7-10 pages on Tenet vs. ???
3/4	4	Internal Controls & Cash	Rd Chapter 4 Exercise 4-25, Exercise 4-27, Problem 4-44A, Case 4-52 and Multiple Choice
3/11		SPRING BREAK!!!	No CLASS
3/18	5	Sales & Receivables	Rd Chapter 5 Exercise 5-29, Exercise 5-30, Exercise 5-42. Problems 5-63 A Multiple Choice
3/18	5	Sales & Receivables	Rd Chapter 5 Exercise 5-29, Exercise 5-30, Exercise 5-42. Problems 5-63 A Multiple Choice
3/25	1-5	Review for EXAM 1	Chapters 1-5
3/27	1-5	EXAM 1	Chapters 1-5 March 27
		No Chapter 6	NO Chapter 6
4/1	7	Operating Assets	Rd Chapter 7 Exercise 7-19, Exercise 7-32, Exercise 7-38 Multiple Choice
4/3		Case Projects Due UHS or PARKLAND Hospitals	APRIL 3 CASE DUE!!! Prepare a written report on UHS or Parkland Hospitals
4/8	9	Long Term Liabilities	Rd Chapter 9 Exercise 9-48,

			Exercise 9-54, Exercise 9-56 Multiple Choice
4/15	10	Stockholders Equity & Fund Balance	Rd Chapter 10 Multiple Choice.
4/22	11	Cash Flows	Rd Chapter 11 Exercise 11-32, Exercise 11-33, Exercise 11-34. Exercise 11-35, Exercise 11-36 Multiple Choice
4/29		Review Slides in Back; Review IN CLASS REVIEW VERY IMPORTANT	Ratio Discussion
5/1	EXAM 2	In class test EXAM 2	Chapter 7,9 10 & 11 plus Cases & Slides in back of book.

Course Policies & Grading

Grading (credit) Criteria	<p>Quiz 1: 20 points Exam 1: 25 points FINAL: 30 points FINAL IS CUMULATIVE on 5/1 Cases: <u>25 points</u> Case 1 10 points & Case 2 15 points Total 100 points</p> <p>A = 100-93, A- 92-89, B+ 88-85, B 84-80, C+79-75, C 71-74, C-70-68, D 68-65, BELOW 65 F.</p> <p>ID IS REQUIRED FOR ALL QUIZZES, EXAMS & FINAL</p>
Make-up Exams	No make ups unless you have a Doctor's note.
Extra Credit & Additional Assistance with TA.	Accounting Tutoring Labs are available see e-mail for times. NO EXTRA CREDIT WILL BE AWARDED FOR THIS CLASS.
Classroom Citizenship & Social	<ol style="list-style-type: none"> 1) Treasurer will be elected for each class to collect funds; 2) Fund will be maintained by treasurer; 3) Class will elect one charitable organization to donate

<p>Responsibility</p>	<p>funds;</p> <ul style="list-style-type: none"> 4) There will be no baseball hats worn in class, if you want to wear the baseball hat the donation is \$2.00 per class; 5) If you are late for class the donation is \$5.00 per class; 6) If your cell phone or beeper goes off it is \$10.00 per class. 7) If you want to text the donation is \$10.00 per class. 8) Funds will be distributed to a charitable Organization at semester-end.
<p>Student Conduct and Discipline</p>	<p>The University of Texas System and The University of Texas at Dallas have rules and regulations for the orderly and efficient conduct of their business. It is the responsibility of each student and each student organization to be knowledgeable about the rules and regulations which govern student conduct and activities. General information on student conduct and discipline is contained in the UTD publication, <i>A to Z Guide</i>, which is provided to all registered students each academic year.</p> <p>The University of Texas at Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the <i>Rules and Regulations, Board of Regents, The University of Texas System, Part 1, Chapter VI, Section 3</i>, and in Title V, Rules on Student Services and Activities of the university's <i>Handbook of Operating Procedures</i>. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations (SU 1.602, 972/883-6391).</p> <p>A student at the university neither loses the rights nor escapes the responsibilities of citizenship. He or she is expected to obey federal, state, and local laws as well as the Regents' Rules, university regulations, and administrative rules. Students are subject to discipline for violating the standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.</p>
<p>Academic Integrity</p>	<p>The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work.</p> <p>Scholastic dishonesty includes, but is not limited to, statements, acts or omissions related to applications for enrollment or the award of a degree, and/or the submission as one's own work or material that is not one's own. As a general rule, scholastic dishonesty involves one of the</p>

	<p>following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.</p> <p>Plagiarism, especially from the web, from portions of papers for other classes, and from any other source is unacceptable and will be dealt with under the university's policy on plagiarism (see general catalog for details). This course will use the resources of turnitin.com, which searches the web for possible plagiarism and is over 90% effective.</p>
Email Use	<p>The University of Texas at Dallas recognizes the value and efficiency of communication between faculty/staff and students through electronic mail. At the same time, email raises some issues concerning security and the identity of each individual in an email exchange. The university encourages all official student email correspondence be sent only to a student's U.T. Dallas email address and that faculty and staff consider email from students official only if it originates from a UTD student account. This allows the university to maintain a high degree of confidence in the identity of all individual corresponding and the security of the transmitted information. UTD furnishes each student with a free email account that is to be used in all communication with university personnel. The Department of Information Resources at U.T. Dallas provides a method for students to have their U.T. Dallas mail forwarded to other accounts.</p>
Withdrawal from Class	<p>The administration of this institution has set deadlines for withdrawal of any college-level courses. These dates and times are published in that semester's course catalog. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other words, I cannot drop or withdraw any student. You must do the proper paperwork to ensure that you will not receive a final grade of "F" in a course if you choose not to attend the class once you are enrolled.</p>
Student Grievance Procedures	<p>Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's <i>Handbook of Operating Procedures</i>.</p> <p>In attempting to resolve any student grievance regarding grades, evaluations, or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originates (hereafter called "the respondent"). Individual faculty members retain primary responsibility for assigning grades and evaluations. If the matter cannot be resolved at that level, the grievance must be submitted in writing to the respondent with a copy of the respondent's School Dean. If the matter is not resolved by the written response provided by the respondent, the student may submit a written appeal to the School Dean. If the grievance is not resolved by the School Dean's decision, the student may make a written appeal to the Dean of Graduate or Undergraduate Education, and the dean will appoint and convene an Academic Appeals Panel. The decision of the Academic Appeals Panel is final. The results of the academic appeals process will be distributed to all involved parties.</p> <p>Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations.</p>
Incomplete Grades	<p>As per university policy, incomplete grades will be granted only for work unavoidably missed at the semester's end and only if 70% of the course work has been completed. An incomplete grade must be resolved within eight (8) weeks from the first day of the subsequent long semester. If the required work to complete the</p>

	<p>course and to remove the incomplete grade is not submitted by the specified deadline, the incomplete grade is changed automatically to a grade of F.</p>
<p>Disability Services</p>	<p>The goal of Disability Services is to provide students with disabilities educational opportunities equal to those of their non-disabled peers. Disability Services is located in room 1.610 in the Student Union. Office hours are Monday and Thursday, 8:30 a.m. to 6:30 p.m.; Tuesday and Wednesday, 8:30 a.m. to 7:30 p.m.; and Friday, 8:30 a.m. to 5:30 p.m.</p> <p>The contact information for the Office of Disability Services is: The University of Texas at Dallas, SU 22 PO Box 830688 Richardson, Texas 75083-0688 (972) 883-2098 (voice or TTY)</p> <p>Essentially, the law requires that colleges and universities make those reasonable adjustments necessary to eliminate discrimination on the basis of disability. For example, it may be necessary to remove classroom prohibitions against tape recorders or animals (in the case of dog guides) for students who are blind. Occasionally an assignment requirement may be substituted (for example, a research paper versus an oral presentation for a student who is hearing impaired). Classes enrolled students with mobility impairments may have to be rescheduled in accessible facilities. The college or university may need to provide special services such as registration, note-taking, or mobility assistance.</p> <p>It is the student's responsibility to notify his or her professors of the need for such an accommodation. Disability Services provides students with letters to present to faculty members to verify that the student has a disability and needs accommodations. Individuals requiring special accommodation should contact the professor after class or during office hours.</p>
<p>Religious Holy Days</p>	<p>The University of Texas at Dallas will excuse a student from class or other required activities for the travel to and observance of a religious holy day for a religion whose places of worship are exempt from property tax under Section 11.20, Tax Code, Texas Code Annotated.</p> <p>The student is encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment. The student, so excused, will be allowed to take the exam or complete the assignment within a reasonable time after the absence: a period equal to the length of the absence, up to a maximum of one week. A student who notifies the instructor and completes any missed exam or assignment may not be penalized for the absence. A student who fails to complete the exam or assignment within the prescribed period may receive a failing grade for that exam or assignment.</p> <p>If a student or an instructor disagrees about the nature of the absence [i.e., for the purpose of observing a religious holy day] or if there is similar disagreement about whether the student has been given a reasonable time to complete any missed assignments or examinations, either the student or the instructor may request a ruling from the chief executive officer of the institution, or his or her designee. The chief executive officer or designee must take into account the legislative intent of TEC 51.911(b), and the student and instructor will abide by the decision of the chief executive officer or designee.</p>
<p>Off-Campus Instruction and Course Activities</p>	<p>Off-campus, out-of-state, and foreign instruction and activities are subject to state law and University policies and procedures regarding travel and risk-related activities. Information regarding these rules and regulations may be found at</p>

http://www.utdallas.edu/BusinessAffairs/Travel_Risk_Activities.htm . Additional information is available from the office of the school dean.
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***These descriptions and timelines are
subject to change at the discretion of the
Professor.***