

**HMG 3311-001: Healthcare Accounting**  
**Fall 2015**  
**Course Syllabus**

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Instructor: Anindita Roy Bardhan  
JSOM 3.615  
972-883-5993  
[arbardhan@utdallas.edu](mailto:arbardhan@utdallas.edu)

Instructor Profile: I am a CPA registered in Texas and completed my MBA from Bentley University, MA. My work experience includes, close to 9 years of Public Accounting with PricewaterhouseCoopers in India and US, consulting and corporate accounting in the software, retail and healthcare industries. I'm excited to bring my work experience to the classroom and help prepare my students to meet the work force expectations for their career search and development.

Class Schedule: T/Th 1:00 – 2:15 pm; JSOM 2.112

Office Hours: Wednesday 10:00 am – 11:00 am & Thursday 4-6 pm

Teaching Assistant: Dhruv Basu  
Email: [Dxb103320@utdallas.edu](mailto:Dxb103320@utdallas.edu)

Class Notes, Homework Assignments, Quizzes, and other relevant information available at:  
<http://elearning.utdallas.edu>

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**Course Prerequisites**

HMG 3301- Introduction to Healthcare  
ACCT 2301 – Introductory Financial Accounting

**Course Description and Student Learning Objectives**

The primary objectives of this course are to help students:

- Develop an understanding of: i) revenue and expense drivers and their impact in Healthcare organizations and ii) accounting information in financial statements
- Analyze and evaluate key elements of health care accounting and finance principles (mentioned above) that managers should use for decision-making purpose
- Analyze healthcare companies strategically along with industry trends, for planning purposes
- Gain the ability to communicate information to others in the organization using a critical thinking approach via cases and case presentations.

This course is designed to benefit all students who will be future users of accounting information especially in the Healthcare industry. By the end of the semester, you will:

- Understand the accounting principles, theories and processes that guide financial reporting (via class lectures and discussions)
- Identify and analyze healthcare revenues, expenses, management problems & ethical dilemmas and apply theory and tools discussed in class, to recommend solutions to the problems and for general decision making (via tests, case analyses and projects)

**Recommended Textbook**

Required: **Financial Management of Health Care Organizations, an introduction to fundamental tools, concepts and applications, Fourth Edition**  
*By William N Zelman, Michael J McCue, Noah D Glick and Marcis S. Thomas*

Textbook Option 1: Traditional hardback version, ISBN # 978-1-118-46656-8  
Textbook Option 3: e-Book, ISBN # 978-1-118-46658-2

**Important Dates**

<i>August 25</i>	<i>Tuesday</i>	<i>First day of HMG 3311 class</i>
<i>September 9</i>	<i>Wednesday</i>	<i>Last day to drop course without a "W"</i>
<b><i>September 29</i></b>	<b><i>Tuesday</i></b>	<b><i>EXAM 1 (tentative)</i></b>
<b><i>October 1</i></b>	<b><i>Thursday</i></b>	<b><i>Team member names due</i></b>
<b><i>October 20</i></b>	<b><i>Tuesday</i></b>	<b><i>Individual Project Due</i></b>
<i>November 19</i>	<i>Thursday</i>	<i>Guest Speaker (Attendance is mandatory)</i>
<i>November 23-27</i>		<i>Fall Break, no class</i>
<b><i>December 1</i></b>	<b><i>Tuesday</i></b>	<b><i>Group Project Due</i></b>
<i>December 10</i>	<i>Thursday</i>	<i>Reading Day, no class</i>
<b><i>December ?</i></b>	<b><i>TBA</i></b>	<b><i>FINAL EXAM (see final exam schedule)</i></b>

**Grading Policy**

The overall course grade will be comprised of the following (no extra credit is available):

<i>Quizzes (2).....</i>	<i>20 points</i>
<i>Exam 1.....</i>	<i>25 points</i>
<i>Final Exam .....</i>	<i>30 points</i>
<i>Projects (Individual: 10; Group: 15).....</i>	<u><i>25 points</i></u>
<b>TOTAL</b>	<u><b>100 points</b></u>

Final grades will be assigned as follows:

100-95%	A
94-90%	A-
89-85%	B+
84-80%	B
79-75%	C+
74-70%	C
69-65%	D
<b>Below 65%</b>	<b>F</b>

## Projects:

Cases are 25% of Grade and include both individual and group projects. Please see below for details:

Individual Project (100 points): Students can choose their own entity to research. It can be a Hospital, Pharmaceutical; Healthcare related Manufacturing or Health Insurance Company. A written report **not exceeding 3 pages** should be submitted on eLearning via *Turnitin* by the due date. Each student will also present in 5 minutes or less, their project highlights in class. Please include the following in the written report:

- Student name, Course # & section, Year and semester, as a header or footer in each page
- Company profile (*10 points*)
- Industry profile (*10 points*)
- Ratio Analyses using 8 ratios comparing to the industry average for 2 years, no earlier than 2012-13 (*40 points*)
- Graphs & Charts as relevant (do not cut & paste) (*10 points*);
- Give an overall recommendation (*20 points*)
- References including Financial Statements (*10 points*);

Group Project (100 points): Each team will research *Tenet Healthcare* and compare it with a similar entity of their choice. Students will form teams of 3- 4 members for this group project. Teams should submit their member names to the Professor by the due date stated in the syllabus and a number will be assigned to each team. **A written report not exceeding 5 pages** should be submitted on eLearning via *Turnitin* by the due date, by a designated team member and all group members will be able to view the results and feedback once it's been graded. Failure to submit the project by the deadline will result in a grade of zero for the group project. Please include the following in the written report:

- Team #, Course # & section, Year and semester, as a header or footer in each page
- Company profile of Tenet and the selected company (*20 points*)
- Industry profile (*10 points*)
- Ratio Analyses using 10-12 ratios comparing to the other selected entity for 2 years, no earlier than 2012-13 (*30 points*)
- Graphs & Charts as relevant - do not cut & paste (*15 points*);
- Identify the issues and give an overall recommendation (*20 points*)
- References including Financial Statements (*5 points*);

Each team will also present in 10 minutes or less, their projects in class. 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.

## Class Procedure

Classroom attendance is critical to your success in this course.

Class sessions will be a combination of lecture, problem solving, and discussion. Students should bring to each class session a printed copy of that day's lecture notes (available on eLearning prior to each class) and a basic calculator for in-class problem solving. The material covered in-class will follow the lecture notes, which are designed to clarify and complement the text material. It is important that you read the

assigned chapter in the textbook **before class** (see the “Assignment Schedule”). However, **problems and cases discussed and solved in class will not be posted on eLearning**. In case of a missed class, these may be collected in the subsequent class or requested from a classmate. Requests for these to be emailed to student will not be entertained. Please keep laptops out of the class and phones turned off. Recording of class lectures is not allowed.

### **Quizzes Grade**

There will be **2 quizzes** during the semester, each worth 10 points. Because the quizzes are take-home and available on eLearning, **no late quizzes will be accepted** and there will be no opportunities to makeup missed quizzes. Solutions to the quizzes are to be submitted on eLearning. **Email submissions will not be accepted.**

### **Homework**

In addition to the required quizzes, there are also recommended problems to work out of your textbook. These assignments are indicated below. Although the homework assignments will not be turned in for a grade, students are encouraged to work all assignments and problems on a timely basis. Unlike many courses, accounting cannot be learned by watching someone else explain concepts and work problems. **You must become actively involved!** Getting behind in preparation is one of the most prevalent causes of poor performance in this class.

Solutions to the recommended problems are posted on the eLearning website.

### **Exams**

Exams will be in-class and closed book/closed note (***EXAMS ARE 100% INDEPENDENT WORK!***). They will consist of calculations and theory questions. Exam formats will include multiple-choice questions and longer problems requiring development, analysis, and presentation of comprehensive solutions. Concepts from chapter notes and quizzes will be included on the exam. **The Final Exam will be a cumulative exam covering ALL topics in this course.**

You are **not permitted to use any electronic communication devices during the exam**. This explicitly includes cell phones, pagers, computers, iPads, and other advanced electronic devices. I will consider it cheating if a cell phone or other electronic communication device is used and/or visible during the exam. All forms of cheating are expressly prohibited and will result in referral to Judicial Affairs for punishment. **You are not permitted to copy or otherwise reproduce the exams at any time.** This includes taking pictures of the exam with your cell phone or other device while taking the exam or when reviewing graded exams in class. Textbook/notes and other reference materials cannot be kept open during tests and exams. **Restroom breaks will not be allowed during tests/exams.**

**All students are required to present proof of identification at the time of the exam.** Acceptable documentation must include picture identification such as an official UTD Comet Card, Passport, or State approved driver's license.

Unless you have prior approval from the instructor, you must take the exam in the section for which you are registered.

Calculator usage during the exam is limited to 4-function calculators only. For those students who prefer not to purchase their own, I will provide 4-function calculators for their use during the examination. All students should bring a Form 882 – E Scantron to each exam.

### **Exam Make-up Policy**

Students **MUST** take all exams. Make-up exams are given **only** for excused absences, which must be determined **prior** to the exam. Excused absences may be given for verifiable medical or family emergencies or UTD-sponsored activities. Written documentation must be provided to qualify as an “excused absence.” Students who do not show up for an exam without making arrangements with me **prior** to the exam will receive a zero. Failure to take the make-up exam at the agreed time and place will result in a grade of zero. Make-up exams will be different from the exam given in class.

Disposition of exams: As per school policy, exams will be retained for one year and then destroyed.

### **ASSIGNMENT SCHEDULE**

<b>CHAPTER</b> (in the order covered in class)	<b>READING ASSIGNMENT</b>	<b>SUGGESTED QUESTIONS &amp; PROBLEMS</b>
1	The Context of Health Care Financial Management	Key Terms Review Questions
3	Principles and Practices of Healthcare Accounting	Key Terms Questions: 6,7,10,11,17 & 20
2	Healthcare Financial Statements ( <i>including Appendix A</i> )	Key Terms & Equations Questions 4 – 7,10,13,16,18 & 23
4	Financial Statement Analysis	Key Terms Questions: 2,4,7,13,16 & 23
5	Working Capital Management	Key Terms Questions: 2,3,5,13,15,17,18,21,24, 27,33,36 & 40
6	The Time Value of Money	Key Terms Questions: 2, 8,10,11, 16,19,22,25,32,37,39 & 44
7	The Investment Decision	Key Terms Questions: 3,6,8,10,12,16,22 & 28
9	Using Cost Information to make special decisions	Key Terms Questions: 2,3,5,8,10,12,14,17,20 & 25
10	Budgeting ( <i>including Appendix I</i> )	Key Terms Questions: 3,7,10,11,16,17,19,23 & 27 Appendix I: Exhibit 1.1 c, e, 1.5b

Misc.	Ethics and other relevant case studies	
*Unless otherwise noted, read the entire chapter in the textbook but exclude appendices.		

***\*Course content is subject to change at the discretion of the Professor.***

### **Student Conduct & Discipline**

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.

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 *Rules and Regulations of the Board of Regents of the University of Texas System, Part 1, Chapter VI, Section 3*, and in Title V, *Rules on Student Services and Activities of the Course Syllabus Page 8, University's Handbook of Operating Procedures*. 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 (SSB 4.400, 972/883- 6391).

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.

### **Academic Integrity**

The faculty and administration of the School of Management expect from our 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. We want to establish a reputation for the honorable behavior of our graduates, which extends throughout their careers. Both your individual reputation and the school's reputation matter to your success.

The Judicial Affairs website lists examples of academic dishonesty. Dishonesty includes, but is not limited to cheating, plagiarism, collusion, facilitating academic dishonesty, fabrication, failure to contribute to a collaborative project, and sabotage. Some of the ways students may engage in academic dishonesty are:

- Coughing and/or using visual or auditory signals in a test;
- Concealing notes on hands, caps, shoes, in pockets or the back of beverage bottle labels;
- Writing in blue books prior to an examination;
- Writing information on blackboards, desks, or keeping notes on the floor;
- Obtaining copies of an exam in advance;
- Passing information from an earlier class to a later class;
- Leaving information in the bathroom;
- Exchanging exams so that neighbors have identical test forms;
- Having a substitute take a test and providing falsified identification for the substitute;
- Fabricating data for lab assignments;
- Changing a graded paper and requesting that it be re-graded;

- Failing to turn in a test or assignment and later suggesting the faculty member lost the item;
- Stealing another student's graded test and affixing one's own name on it;
- Recording two answers, one on the test form, one on the answer sheet;
- Marking an answer sheet to enable another to see the answer;
- Encircling two adjacent answers and claiming to have had the correct answer;
- Stealing an exam for someone in another section or for placement in a test file;
- Using an electronic device to store test information, or to send or receive answers for a test;
- Destroying or removing library materials to gain an academic advantage;
- Consulting assignment solutions posted on websites of previous course offerings;
- Transferring a computer file from one person's account to another;
- Transmitting posted answers for an exam to a student in a testing area via electronic device;
- Downloading text from the Internet or other sources without proper attribution;
- Citing to false references or findings in research or other academic exercises;
- Unauthorized collaborating with another person in preparing academic exercises.
- Submitting a substantial portion of the same academic work more than once without written authorization from the instructor.

<http://www.utdallas.edu/judicialaffairs/UTDJudicialAffairs-Basicexamples.html>

During tests and quizzes, students in this section are not allowed to have with them any food or drinks, scratch paper, course materials, textbooks, notes, invisible ink pens, or electronic devices, including iPads, iPhones, iPods, MP3 Players, earphones, radios, smart phones, cameras, programmable calculators, multi-function timepieces, or computers. When possible, students should sit in alternating seats, face forward at all times, and remove any clothing which might conceal eye movements, reflect images of another's work, or hide course material for copying. Exam proctors will monitor any communication or signaling between students by talking, whispering, or making sounds, or by using your hands, feet, other body movements, the test paper itself or your writing implement.

Students in this course suspected of academic dishonesty are subject to disciplinary proceedings, and if found responsible, the following minimum sanctions will be applied:

1. **Quizzes – Zero for the Quiz**
2. **Tests – F for the course**

These sanctions will be administered only after a student has been found officially responsible for academic dishonesty, either through waiving their right for a disciplinary hearing, or being declared responsible after a hearing administered by Judicial Affairs and the Dean of Student's Office.

In the event that the student receives a failing grade for the course for academic dishonesty, the student is not allowed to withdraw as a way of preventing the grade from being entered on their record. Where a student receives an F in a course and chooses to take the course over to improve their grade, the original grade of F remains on their transcript, but does not count towards calculation of their GPA.

The School of Management also reserves the right to review a student's disciplinary record, on file with the Dean of Students, as one of the criteria for determining a student's eligibility for a scholarship.

### **Judicial Affairs Procedures**

Under authority delegated by the Dean of Students, a faculty member who has reason to suspect that a student has engaged in academic dishonesty may conduct a conference with the student in compliance with the following procedures:

- (i) the student will be informed that he/she is believed to have committed an act or acts of academic dishonesty in violation of University rules;
- (ii) the student will be presented with any information in the knowledge or possession of the instructor which tends to support the allegation(s) of academic dishonesty;
- (iii) the student will be given an opportunity to present information on his/her behalf;
- (iv) after meeting with the student, the faculty member may choose not to refer the allegation if he/she determines that the allegations are not supported by the evidence; or
- (v) after meeting with the student, the faculty member may refer the allegations to the dean of students along with a referral form and all supporting documentation of the alleged violation. Under separate cover, the faculty member should forward the appropriate grade to be assessed if a student is found to be responsible for academic dishonesty;
- (vi) the faculty member may consult with the dean of students in determining the recommended grade;
- (vii) the faculty member must not impose any independent sanctions upon the student in lieu of a referral to Judicial Affairs;
- (viii) the faculty member may not impose a sanction of suspension or expulsion, but may make this *recommendation* in the referral documentation

If the faculty member chooses not to meet with the student and instead forwards the appropriate documentation directly to the dean of students, they should attempt to inform the student of the allegation and notify the student that the information has been forwarded to the Office of Dean of Students for investigation.

The student, pending a hearing, remains responsible for all academic exercises and syllabus requirements. The student may remain in class if the student's presence in the class does not interfere with the professor's ability to teach the class or the ability of other class members to learn. (See Section 49.07, page V-49-4 for information regarding the removal of a student from class).

Upon receipt of the referral form, class syllabus, and the supporting material/documentation from the faculty member, the dean shall proceed under the guidelines in the *Handbook of Operating Procedures*, Chapter 49, Subchapter C. If the respondent disputes the facts upon which the allegations are based, a fair and impartial disciplinary committee comprised of UTD faculty and students, shall hold a hearing and determine the responsibility of the student. If they find the student in violation of the code of conduct, the dean will then affirm the minimum sanction as provided in the syllabus, and share this information with the student. The dean will review the student's prior disciplinary record and assess additional sanctions where appropriate to the circumstances. The dean will inform the student and the faculty member of their decision.

### **Copyright Notice**

The copyright law of the United States (Title 17, United States Code) governs the making of photocopies or other reproductions of copyrighted materials, including music and software. Copying, displaying, reproducing, or distributing copyrighted works may infringe the copyright owner's rights and such infringement is subject to appropriate disciplinary action as well as criminal penalties provided by federal law. Usage of such material is only appropriate when that usage constitutes "fair use" under the Copyright Act. As a UT Dallas student, you are required to follow the institution's copyright policy (Policy Memorandum 84-I.3-46). For more information about the fair use exemption, see <http://www.utsystem.edu/ogc/intellectualproperty/copypol2.htm>

### **Email Use**

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 UT 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 UT Dallas provides a method for students to have their UT Dallas mail forwarded to other accounts.

### **Withdrawal from Class**

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.

### **Student Grievance Procedures**

Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's *Handbook of Operating Procedures*.

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.

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.

### **Incomplete Grade Policy**

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 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**.

### **Disability Services**

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 thru Thursday, 8:30 a.m. to 6:30 p.m.; and Friday, 8:30 a.m. to 5:00 p.m.

The contact information for the Office of Disability Services is:

The University of Texas at Dallas  
Disability Services  
PO Box 830688, SU 22

Richardson, Texas 75083-0688  
(972) 883-2098 (voice or TTY)  
[disabilityservice@utdallas.edu](mailto:disabilityservice@utdallas.edu)

If you anticipate issues related to the format or requirements of this course, please meet with the Coordinator of Disability Services. The Coordinator is available to discuss ways to ensure your full participation in the course. If you determine that formal, disability-related accommodations are necessary, it is very important that you be registered with Disability Services to notify them of your eligibility for reasonable accommodations. Disability Services can then plan how best to coordinate your accommodations.

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.

### **Religious Holy Days**

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.

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.

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.

I have read the above syllabus, rules and regulations and agree to abide by them. I understand that any behavior on my part that goes against the above mentioned regulations will subject me to disciplinary action under the Judicial Action Procedures.

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Signature of Student

Date

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Name of Student (PLEASE PRINT)