Course Syllabus
ACCT 7080 Healthcare Financial and Managerial Accounting
Fall Semester, 2017
3.0 Credit Hours
(Last updated: 08/18/2017)

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Office Hours: Tuesday and Thursday 4:00 to 5:30pm and by appointment

Course Overview: [REQUIRED]
Healthcare Accounting covers trends in healthcare accounting and finance, the link between healthcare quality, operational performance and resource allocation, and the use of cases to simulate financial decisions required in healthcare organizations.

Pre-Requisites/Co-Requisites:
There are no course pre-requisites to enrolling in this course. However, the student should have a good grasp of basic mathematics and applied writing skills.

Required Texts (and Related Materials): [REQUIRED]

Connect: Connect Accounting plus is packaged free with the textbook if the textbook is purchased new through the university or Tiger bookstore. With Connect Accounting Plus, you also get 24/7 online access to an ebook- an online edition of the text – to aid you in successfully completing your work where and whenever you choose. What’s included is an access code you’ll need to register with Connect.

Note: if you purchase the textbook online, rent the textbook or buy the textbook used, you will need to go to the McGraw-Hill website for the book to purchase Connect. Connect is required to successfully
**complete this course.** Please go to the eCourseware Content page under Orientation for the link to purchase Connect if needed.

Value-Based Healthcare: Linking Finance and Quality by Yosef Dlugacz published by Wiley and Sons.

**Location of Course Materials:**

This is a fully online course and all course materials (lectures, discussion topics, news, etc.) are located on the [eCourseware website (opens in new window)](opens in new window).

**Course Objectives: [REQUIRED]**

By successfully completing this course, students will be able to:

- Explain fundamental accounting concepts, the elements of financial statements and basic accounting vocabulary.
- Explain and use the accounting equation in basic financial analysis and explain how the equation is related to the financial statements.
- Prepare basic financial statements and explain the articulation between the basic statements.
- Prepare and interpret basic financial data.
- Explain the basic features of accounting and reporting by organizations, including the principles underlying the design, integrity and effectiveness of information systems.
- Explain the differences between financial and managerial accounting.
- Understand the types of costs and how they behave in order to calculate cost-volume-profit relationships.
- Understand the types of budgets and be able to prepare many of the budgets.
- Gain an understanding of management’s decision-making process as it relates to product pricing, production, equipment replacement etc.

**Course Methodology**

This is an online course and much of the learning will be self-managed and self-paced. This has the benefit of accommodating each student’s unique schedule and learning style. Everything will be done fully online and asynchronously (meaning the class will not meet at specific times).

**Professor’s Expectations of Students:**

In general, you should assist the instructor in creating a positive, supportive environment for learning by staying engaged in the course and actively participating in all online discussions.
**Student's Expectations of the Professor:**

In my role as your instructor, there are certain things you can expect from me including: well-organized and engaging learning experience, response to emails within two (2) business days, and feedback on all work submitted within 7-10 calendar days.

**Grading and Evaluation Criteria [REQUIRED]**

Over the semester, you will have a variety of opportunities to earn points towards your final (overall) letter grade in this course. This section of the syllabus describes the assessed work you will be doing and how overall (final) letter grades will be computed.

**Final Course Grades [REQUIRED]**

Final course grades are earned according to the following table:

<table>
<thead>
<tr>
<th>Percent Range</th>
<th>Assigned Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>90-100 Percent</td>
<td>A</td>
</tr>
<tr>
<td>80-89.9 percent</td>
<td>B</td>
</tr>
<tr>
<td>70-79.9 percent</td>
<td>C</td>
</tr>
<tr>
<td>60-69.9 percent</td>
<td>D</td>
</tr>
<tr>
<td>Under 60 percent</td>
<td>F</td>
</tr>
</tbody>
</table>

Your overall grade for the semester is based on how well you perform on a mixture of formal activities including discussions, quizzes and projects. A detailed description of each of the assessed activities can be found after the scoring summary table below.

**Summary of Graded Activities**

Points earned on the assessed activities will be distributed as follows:

<table>
<thead>
<tr>
<th>Deliverable</th>
<th>Total Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assignments</td>
<td>200</td>
</tr>
<tr>
<td>Quizzes</td>
<td>90</td>
</tr>
<tr>
<td>Exams</td>
<td>200</td>
</tr>
<tr>
<td>Projects</td>
<td>150</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>640 points</strong></td>
</tr>
</tbody>
</table>
Quizzes:

Quizzes can be found in Connect. There will be a quiz for each chapter. Since some chapters are more important than others, quizzes are not equally weighted. Quizzes will always be due by 11:59 pm (central time) on the due date. You can attempt a quiz twice and the best score will count.

Exams:

There are 3 exams. Each exam will consist of two parts: one timed part in Connect and an untimed part in eCourseware. Each exam can only be taken once. The exams will have stated starting and ending dates and will not be available after they close. There are mock exams in Connect to assist you in preparing for the exams. The mock exams will provide solutions after you submit and can be worked as many times as you like. You are allowed to use your book and notes; however, you are expected to work alone! Outside assistance is considered cheating. Even suspected cheating could result in your being required to retake the exam in a proctored or supervised setting. Also, if you try to look up all the answers, you will run out of time on the Connect portion of the exam.

Projects:

There will be three projects assigned throughout the semester. These projects will be found in eCourseware. These projects will contain both a computational portion along with a written component. Poor grammar and/or spelling will impact your grade.

List of Formal Assessed Activities

For a complete description of the assessed activities for the semester, please refer to the “List of Assessed Activities” page that can be found in the online course area under “Getting Started”.

Schedule of Activities

For a complete semester schedule of readings, activities, and due dates for assignments, please refer to the “Semester Calendar” that can be found in the online course area under “Getting Started”.

Final Exam Schedule [REQUIRED]

The final exam for this class will be scheduled according to the Registrar’s academic calendar website (opens in new window).
Course Policies [REQUIRED]

E-MAIL:

All students are required to maintain and access their University of Memphis (@memphis.edu) email account. You will receive all official course correspondence at this email account. Any inability to receive incoming mail in a timely fashion (e.g., not regularly checking your email, having a “full mailbox” condition, etc.) is the student’s responsibility.

Attendance: [REQUIRED]

Since this is an online class taught asynchronously, there are no scheduled meeting times. Thus, formal attendance will not be taken. However, you are expected to stay active and engaged throughout the academic term and keep up with the schedule of activities. Your full engagement in the class begins on the first day of the semester and should be maintained until the last assignment is submitted. For students receiving federal student loans, any lack of engagement in the course may be treated as non-attendance and potentially impact access to student loans in the future.

Adding / Dropping:

If you have questions about adding or dropping classes, please refer to this page on the Registrar’s website (opens in new window).

Academic Integrity: [REQUIRED]

The University of Memphis has clear codes regarding cheating and classroom misconduct. If interested, you may refer to the Student Handbook section on academic misconduct for a discussion of these codes. Note that using a “Solutions Manual” is considered cheating. Should your professor have evidence that using a “Solutions Manual” has occurred, he/she may take steps as described on the campus’ Office of Student Conduct website (opens in new window). If you have any questions about academic integrity or plagiarism, you are strongly encouraged to review the Fogelman College’s Website on Academic Integrity (opens in new window).

Participation:

To be successful in this course as a student, you must stay active and involved throughout the entire semester. Students are expected participate in all interactive aspects of the course. You should also regularly communicate with the instructor as part of your overall learning experience, check into the course frequently for announcements (usually on the course home page), and actively participate in threaded discussion events (both formal and informal). You should plan on logging into the course at least three times each week.

Classroom or Online Behavior:

All participants in the course should be considerate of the other course participants and treat them (as well as their opinions) with respect. The class will operate under the assumption that any and all feedback offered is positive in nature and that the intentions of the person(s) providing feedback are strictly honorable. Insensitivity in this area will not be tolerated. If you
have any questions about online communication, you should review the [Fogelman College's Netiquette website](https://example.com).

**Late Assignments:**

Assignments and projects may be submitted anytime up to and including the date due. Please review all information in this syllabus and related “Course Activity Summary / Schedule” for all due dates for formally assessed work. If your work is not submitted on time, the instructor reserves the option to deduct up to 20% of the grade value for tardiness depending upon the circumstances and appropriate communication between the student and the instructor.

**Extra Credit:**

There is no extra credit offered in this course. Your final grade will be computed based on your work on the formal/assessed activities previously described in this syllabus.

**Reporting Illness or Absence:**

Due dates and deadlines have been established for each graded assignment. In this course, deadlines are taken very seriously. Please do not wait until the last day to submit assignments or to take quizzes and exams. If an emergency should arise, it is the student’s responsibility to contact the instructor prior to the deadline to discuss the matter. A deadline extension will be considered only if all of the following conditions are met: (1) Extreme emergency and (2) Instructor contacted prior to the due date.

**Inclement Weather:**

In the event that inclement weather requires the cancellation of classes at The University of Memphis, local radio and television media will be immediately notified. Additionally, The University of Memphis has established an Inclement Weather Hotline at 678-0888 as well as [TigerText](https://example.com), an emergency alert text messaging service to students, faculty and staff. This optional service is used in the event of an on-campus emergency, an unscheduled university closing, or a delay or cancellation of classes due to, for instance, inclement weather. Additional information on [TigerText](https://example.com).

**Syllabus Changes:**

The instructor reserves the right to make changes as necessary to this syllabus. If changes are necessitated during the term of the course, the instructor will immediately notify students of such changes both by individual email communication and posting both notification and nature of change(s) on the course bulletin board.

**Student Services**

Please access the [FCBE Student Services](https://example.com) page for information about:

- Students with Disabilities
- Tutoring and other Academic Assistance
- Advising Services for Fogelman Students
• Technical Assistance