



Syllabus  
HPM 746: Introduction to Financial and Managerial  
Accounting  
Spring 2019  
Online

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## Course Overview

Healthcare financial management draws heavily from financial accounting, managerial accounting, finance, and economics. HPM 746 specifically focuses on learning and applying key financial and managerial accounting tools and concepts to healthcare problems. It provides a broad introduction to key concepts, issues, tools, and vocabulary useful both for policy makers and administrators. Topics include: healthcare financial statements, recording transactions, financial statement analysis, full costing, differential costing, budgeting, and responsibility accounting. The course uses a number of cases and focuses upon both analytics and communication skills. Although we will touch on these topics, a more robust discussion of healthcare financial management topics such as reimbursement, the time value of money and financing the organization are found in other courses in the curriculum.

**Course Description** Executive Master's Program. Focuses on learning and applying key financial and managerial accounting tools and concepts to healthcare problems. Provides a broad introduction to key concepts, issues, tools, and vocabulary useful for policymakers and administrators. Topics include: reading and analyzing healthcare financial statements, recording transactions, budgeting, full costing, incremental costing, and responsibility accounting.

**Prerequisites** None

**Instructor** Marci Thomas, CPA, CGMA  
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**Teaching Assistant** TBD  
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**Course Website** <https://sakai.unc.edu/welcome/>. Use your ONYEN and password.

**Class Days, Times, Location** Residential Session (1) December 11, 2018 9:00-4:00  
2308 McGavran.

Residential Session (2) TBD

Dates and Meeting Times: Wednesdays, January 9<sup>th</sup> to April 24<sup>th</sup> 2019. Class will begin at 7 pm and end at 9:30.

This course is conducted primarily online. There is a 1 day residential component at the beginning of the course and one two hour residential session at the end of the course. We will meet online on Adobe Connect as outlined in the course outline. Attendance is mandatory in order to earn the participation component of your grade.

There are no set office hours for this course. Students may request an appointment by email. Virtual office hours will be conducted either by telephone or on Adobe Connect.

#### Course Texts

1. The course textbook: William N. Zelman, Michael J. McCue, Noah D. Glick and Marci Thomas. *Financial Management of Health Care Organizations*, 4rd Edition, Jossey-Bass, 2015. ISBN-978-1-118-46656-8; ISBN-978-1-118-46659-9.
2. A course pack with most of the cases you will need can be found at <https://hbsp.harvard.edu/import/589879>. You will need to use this link to get the discounted student rate. The other cases come from David Young's Book, *Management Accounting in Health Care Organizations* which can be found via the link to library resources on Sakai and Grant Thornton. The Grant Thornton case will be uploaded to Sakai.

#### Course Format

This course is primarily lecture online with group breakouts and class activities in Adobe Connect to discuss homework, cases and current events in the field.

## Course Policies and Resources

### Recognizing, Valuing and Encouraging Inclusion and Diversity in the Classroom

We share the School's [commitment to diversity](#). We are committed to ensuring that the School is a diverse, inclusive, civil and welcoming community. Diversity and inclusion are central to our mission — to improve public health, promote individual well-being and eliminate health inequities across North Carolina and around the world. Diversity and inclusion are assets that contribute to our strength, excellence and individual and institutional success. We welcome, value and learn from individual differences and perspectives. These include but are not limited to: cultural and racial/ethnic background; country of origin; gender; age; socioeconomic status; physical and learning abilities; physical appearance; religion; political perspective; sexual identity and veteran status. Diversity, inclusiveness and civility are core values we hold, as well as characteristics of the School that we intend to strengthen.

We are committed to expanding diversity and inclusiveness across the School— among faculty, staff, students, on advisory groups, and in our curricula, leadership, policies and practices. We measure diversity and inclusion not only in numbers, but also by the extent to which students, alumni, faculty and staff members perceive the School's environment as welcoming, valuing all individuals and supporting their development.”

In this class, we practice these commitments in the following ways:

- Develop classroom participation approaches that acknowledge the diversity of ways of contributing in the classroom and foster participation and engagement of *all* students.
- Structure assessment approaches that acknowledge different methods for acquiring knowledge and demonstrating proficiency.
- Encourage and solicit feedback from students to continually improve inclusive practices.

As a student in the class, you are also expected to understand and uphold the following UNC policies:

- **Diversity and Inclusion at the Gillings School of Global Public Health:**  
<http://sph.unc.edu/resource-pages/diversity/>
- **UNC Non-Discrimination Policies:**  
<http://policy.sites.unc.edu/files/2013/04/nondiscrim.pdf>
- **Prohibited Discrimination, Harassment, and Related Misconduct at UNC:**  
<https://deanofstudents.unc.edu/incident-reporting/prohibited-harassmentsexual-misconduct>

### Accessibility

UNC-CH supports all reasonable accommodations, including resources and services, for students with disabilities, chronic medical conditions, a temporary disability, or a pregnancy complication resulting in difficulties with accessing learning opportunities. All accommodations are coordinated through the UNC Office of Accessibility Resources & Services (ARS), <https://ars.unc.edu/>; phone 919-962-8300; email [ars@unc.edu](mailto:ars@unc.edu). Students must document/register their need for accommodations with ARS before accommodations can be implemented.

### Counseling and Psychological Services

CAPS is strongly committed to addressing the mental health needs of a diverse student body through timely access to consultation and connection to clinically appropriate services, whether for short or long-term needs. Go to their website: <https://caps.unc.edu> or visit their facilities on the third floor of the Campus Health Services building for a walk-in evaluation to learn more.

### UNC Honor Code

As a student at UNC-Chapel Hill, you are bound by the university's [Honor Code](#), through which UNC maintains standards of academic excellence and community values. It is your responsibility to learn about and abide by the code. All written assignments or presentations (including team projects) should be completed in a manner that demonstrates academic integrity and excellence. Work should be completed in your own words, but your ideas should be supported with well-cited evidence and theory. To ensure effective functioning of the [Honor System](#) at UNC, students are expected to:

- a. Conduct all academic work within the letter and spirit of the Honor Code, which prohibits the giving or receiving of unauthorized aid in all academic processes.
- b. Learn the recognized techniques of proper attribution of sources used in written work; and to identify allowable resource materials or aids to be used during completion of any graded work.
- c. **Sign a pledge on all graded academic work certifying that no unauthorized assistance has been received or given in the completion of the work.**
- d. Report any instance in which reasonable grounds exist to believe that a fellow student has violated the Honor Code.

Instructors are required to report suspected violations of the Honor Code, including inappropriate collaborative work or problematic use of secondary materials, to the Honor Court. Honor Court sanctions can include receiving a zero for the assignment, failing the course and/or suspension from the university. If you have any questions about [your rights and responsibilities](#), please consult the Office of Student Conduct at <https://studentconduct.unc.edu/>, or consult these other resources:

- Honor system [module](#).
- UNC library's [plagiarism tutorial](#).
- UNC Writing Center [handout on plagiarism](#).

## Instructor Expectations

- Email** The instructor will typically respond to email within 24 hours or less if sent Monday through Friday. The instructor may respond to weekend emails, but it is not required of them. If you receive an out of office reply when emailing, it may take longer to receive a reply. The instructor will provide advance notice, if possible, when they will be out of the office.
- If you need help you are welcome to send an email to [marcithomas2007@yahoo.com](mailto:marcithomas2007@yahoo.com). This email is monitored more frequently so you will receive a quicker response.
- Discussion Board** If students request it, discussion boards will be made available.
- Feedback** All graded assignments will receive written feedback that coincides with the assessment rubric. Feedback is meant to be constructive and help the student continue to build upon their skills. The types of feedback you may receive are descriptive feedback, evaluative feedback, and motivational feedback. Feedback is a tool that you as a learner can use to understand the areas that you are succeeding in and what you can do to improve in other areas.
- Grading** Assignments, projects and discussion board postings will be graded no more than two weeks after the due date. Assignments that build on the next assignment will be graded within one week of the final due date. For most assignments you may submit early and request a pre-review.
- Syllabus Changes** The instructor reserves the right to make changes to the syllabus, including project due dates and test dates. These changes will be announced as early as possible. **You are responsible for checking the announcements in Sakai. These changes will go out by email as well.**
- Telephone Messages** Since this is a distance course the best way to get in touch with the instructor is by email and we will arrange a time to talk.

## Student Expectations

- Appropriate Use of Course Resources:** The materials used in this class, including, but not limited to, syllabus, exams, quizzes, and assignments are copyright protected works. Any unauthorized copying of the class materials is a violation of federal law and may result in disciplinary actions being taken against the student. Additionally, the sharing of class materials without the specific, express approval of the instructor may be a violation of the University's Student Honor Code and an act of academic dishonesty, which could result in further disciplinary action. This includes, among other things, uploading class materials to websites for the purpose of sharing those materials with other current or future students.
- Assignments** Submit all assignments through Sakai or assignment links located in the weekly modules, syllabus link, or assignments link (if made available by your instructor). Emailing assignments is not acceptable unless prior arrangements have been

made. If you are having issues submitting assignments, try a different web browser first. If switching browsers does not work, email or call the instructor for guidance.

#### Attendance/ Participation

Your attendance and active participation are an integral part of your learning experience in this course. If you are unavoidably absent, please notify the course instructor and Teaching Assistant.

#### Communication

You are expected to follow common courtesy in all communication to include email, discussion boards, and face-to-face. All electronic communications sent should follow proper English grammar rules to include complete sentences. This is a professional course, and you are expected to communicate as a professional.

#### Contributions

You are expected to offer individual contributions in class and on individual assignments, and collaborate with fellow students on assignments for which students may work together, such as group assignments.

#### Email

All email correspondence between student/instructor and peer/peer will be conducted in a professional manner following email etiquette.

- View the following link for more information on email etiquette:  
<http://metropolitanorganizing.com/etiquette-professional-organizing-services/essential-email-etiquette-tips/>

#### Late Work

Late, missed, or rescheduled work:  
Exam date and assignment due dates will not be changed because of exams or assignments in other courses or because of conflicting vacation travel plans. Late submissions will receive a 1-point reduction for every day that they are late. After seven days, late submissions will receive no points. Corrected submissions will not be accepted unless stated otherwise. You must inform the instructor on the first week of class if you cannot attend an exam or presentation due to extenuating circumstances, such as medical procedures or professional travel. Attendance on the day of the presentation and exams is otherwise required to receive points for those activities.

#### Readings

Readings for a particular class should be completed before the class session and before completing associated activities

#### Technical support

The UNC Information Technology Services (ITS) department provides technical support 24-hours per day, seven days per week. If you need computer help, please contact the ITS Help Desk by phone at +1-919-962-HELP (919-962-4357), or by email at [help@unc.edu](mailto:help@unc.edu), or by visiting their website at <http://help.unc.edu>, or by UNC Live Chat at <http://its.unc.edu/itrc/chat>.

## Competencies, Learning Objectives, and Assessment

### Map

Competencies addressed in this course, learning objectives mapped to these competencies, and assignments that assess these competencies.

<b>Competencies</b>	<b>Learning Objectives</b>	<b>Assessment Assignments with brief descriptions</b>
1. Identify, define and discuss key financial and healthcare management accounting concepts.	Financial Skills	Homework assignments, current events, breakout groups and debrief in class
2. Apply fundamental healthcare financial and management accounting skills and knowledge	Financial Skills, Analytical Thinking, Performance Measurement	Cases, breakout groups and debrief in class and Exams.
3. Prepare and present financial models on electronic spreadsheets and PowerPoint slides in a clear, succinct and logical manner.	Financial Skills, Analytical Thinking, Communication Skills	Student case presentations breakout groups and debrief in class
4. Achieve Objectives #2 and 3, in part, by working effectively in a team of fellow students.	Professionalism, Team Dynamics Accountability	Break out groups and working in teams.

## Course Assignments and Assessments

This course will include graded assignments and/or exams.

Assignments	Percent Value Each	Number of Assignments	Total % of Grade
Biosketch Form	1%	1	1%
Accounting Proficiency Assessment	1%	1	1%
Case Preparation and In class homework. The cumulative point value will not change.	4%	7	28%
Exams	20%	2	40%
Current Event Write Up and Presentation	20%	1	20%
Discretionary (including peer evaluation)	10%	1	10%
<b>Total</b>			<b>100%</b>

### Grading

**Grading:** For assignments with rubrics, refer to the rubrics for grading details. The relative weight of each course component is shown in the table above.

### Grading Scale:

Final course grades will be determined using the following [UNC Graduate School grading scale](#).

<b>H</b>	Greater than or equal to 92	High Pass: Clearly excellent graduate work
<b>P</b>	Greater than or equal to 75	Pass: Entirely satisfactory graduate work
<b>L</b>	Greater than or equal to 60	Low Pass: Inadequate graduate work
<b>F</b>	Less than 60	Fail

Please note that in order to earn a P in this course your individual work (tests and participation) must equal or exceed 70%.

### Assignment Descriptions

Descriptions of the assignments follow.

#### Assignment: Current Events- 20 Possible Points (20%)

Each group will create an activity around a current event. The topics and dates are assigned. The current events help to bring the material to life. This is an opportunity for students to be creative. Some have designed games, others have written short case studies from a current event and asked the other groups to play certain roles. The objective is to get all of the groups involved in the discussion. The course schedule has a list of the groups, the dates they will present their current events and the topic area which corresponds with what we are studying in class. Current event presentations last between 30 and 45 minutes and can involve breakout groups. The due date for the current event write ups is midnight Sunday before you are scheduled to present the following Wednesday. They are scheduled beginning in the end of January to provide student teams with the time to prepare.

Criteria	Fully Met	Partially Met	Not Met
<b>Organization and use of visual effects (5 points)</b>	(4-5 points) <ul style="list-style-type: none"> <li>Slides have the required components and the information is consistently organized.</li> <li>Oral presentation aligns with the visuals and transition is smooth from one section to another.</li> <li>Visual aids are well prepared, informative, and are effectively used to enhance the audience's understanding of the materials.</li> </ul>	(2-3 points) <ul style="list-style-type: none"> <li>Slides have the required components and the information is consistently organized. However, the oral presentation does not match or follow the slides well.</li> <li>Visual aids are well prepared and informative but do not always support the text.</li> </ul>	(0-1 point) <ul style="list-style-type: none"> <li>There is no sequence of information and/or some of the required main are missing.</li> <li>Slides have the required components, but information is inconsistently organized; therefore, it is very difficult to follow the presentation.</li> <li>Does not include any visual aids (table, graph, pictures) to enhance the audience's understanding of the materials.</li> <li>The font size is too small and cannot be read.</li> </ul>
<b>Slide Content (10 points)</b>	(7-10 points) <ul style="list-style-type: none"> <li>Presentation was <b>new</b> material given to students in an interesting format (not just a lecture but an activity).</li> <li>The title of the presentation and presentation contents are relevant and without errors.</li> <li>The key portions of the presentation are clear and well defined.</li> <li>The presentation did not contain errors of fact.</li> <li>The presentation content is fully referenced.</li> </ul>	(4-6 points) <ul style="list-style-type: none"> <li>Presentation contained large elements of what was already covered in class (not new content)</li> <li>The title of the presentation and presentation contents are not completely relevant or contain minor errors.</li> <li>The key portions of the presentation are present but not well discussed.</li> <li>Very few errors of fact</li> <li>The presentation content is not fully referenced.</li> </ul>	(0-3 points) <ul style="list-style-type: none"> <li>Presentation was mainly reteaching what was already presented in class.</li> <li>The title of the presentation and presentation contents either have errors or are not relevant the topic.</li> <li>Some of the key portions of the presentation are missing and lack clarity.</li> <li>Multiple concepts in accurately presented</li> <li>The presentation content is not referenced.</li> </ul>
<b>Delivery (5 points)</b>	(4-5 points) <ul style="list-style-type: none"> <li>Presentation reflects thorough preparation and coordination among students.</li> <li>Participants were engaged.</li> </ul>	(2-3 points) <ul style="list-style-type: none"> <li>Presentation reflects a lack of coordination among the students.</li> <li>Very little participation from the class</li> </ul>	(0-1 point) <ul style="list-style-type: none"> <li>It sounds like the presenter is reading the slides.</li> <li>Presentation reflects lack of practice and coordination.</li> <li>Almost no participation from the class</li> </ul>
<b>Time limit (3 points)</b>	(3 points) <ul style="list-style-type: none"> <li>Presentation was within the assigned time limit.</li> </ul>	(2 points) <ul style="list-style-type: none"> <li>Presentation was within 1-3 minutes of the assigned time limit.</li> </ul>	(0-1 point) <ul style="list-style-type: none"> <li>Presentation exceeded the assigned time limit by more than 3 minutes.</li> </ul>
<b>Timeliness (2 points)</b>	(2 points) <ul style="list-style-type: none"> <li>Presentation was uploaded by the due date/time.</li> </ul>	(1 point) <ul style="list-style-type: none"> <li>The presentation was uploaded within 24 hours after the due date/time.</li> </ul>	(0 points) <ul style="list-style-type: none"> <li>The presentation was uploaded over 24 hours after the due date/time.</li> </ul>

**Assignment: Exams (2- 20% possible points each) (40%)**

Description. There will be two exams in the course: Midterm and Final. For each exam you will be responsible for all material relating to the topics covered, including lectures and discussions, recorded

materials, readings, handouts, and cases. The final will not be cumulative except to the extent that the material learned in the first part of the course impacts the second. The exams are to be done individually, with no help other than that from the instructor. The TA will be available to help you with technology. As you will have approximately 1 week to complete the exam, no late exams will be accepted, unless under the most drastic of circumstances. Exams will be uploaded on Sakai.

**Assignment: Cases and Homework (7- possible points each) (28%)**

There will be 6 graded assignments. There will be other homework and case assignments but they will not be graded. The graded assignments are noted in the schedule.

**Homework**

<b>Criteria</b>	<b>Met (3)</b>	<b>Partially Met (2)</b>	<b>Not Met (1-0)</b>
<b>Homework is quantitatively correct and any qualitative answers are thorough</b>	Homework is quantitatively correct and any qualitative answers are thoroughly explored	Homework is almost quantitatively correct and any qualitative answers are responsive to the questions but only touch the surface of the issue	Homework has several quantitative errors and qualitative answers have brief responses.  This is both an individual and a group activity. You are to complete the homework assignment individually and then compare your answers in your group to come up with one final answer to turn in. You will have time in class (30 minute breakout) to discuss the answer you will turn in as a group)

Cases

Criteria	Met (3)	Partially Met (2)	Not Met (1-0)
Case responses are quantitatively correct and any qualitative answers are thorough	Case responses are quantitatively correct and any qualitative answers are thoroughly explored	Case responses are almost quantitatively correct and any qualitative answers are responsive to the questions but only touch the surface of the issue	Case responses have several quantitative errors and qualitative answers have brief responses.  This is both an individual and a group activity. You are expected to read the case individually and formulate your answers. Then you will compare your answers in your group to come up with one final answer to turn in. You will have time in class (30 minute breakout) to discuss the answer you will turn in as a group)

**Assignment: Participation (10%)**

Participation is an important part of any graduate course. The following are the activities that will be reviewed to decide your participation grade:

- A. Being prepared for class.
- B. Participation in group case work.
- C. Participation in discussions in class.

The participation points will be made up of a number of factors including: 1) Quantity and quality of participation in class. Quantity of participation includes volunteering in class with answers, insights or examples and responding when called on. 2) Attendance. 3) Other indications of unusual effort or outstanding work. 4) Please note, poor peer feedback on teamwork will be weighted extremely heavily in the negative direction, to the extent that you may receive no discretionary points. Given this emphasis on group participation, if you have to miss a class, you should make sure to arrange with your team ahead of time to fulfill your group obligations.

## Course Schedule

The instructor reserves the right to make changes to the syllabus, including project due dates and test dates. These changes will be announced as early as possible.

<b>Session 1- 12/11/18</b>	<b>Introduction to the Course</b>
<b>Topic</b>	<b>Reading and Understanding Financial Statements- format and terminology- Mechanics</b>
Competency	Financial Skills, analytical thinking, team dynamics
Learning Objectives	1. Identify, define and discuss key health care financial accounting concepts 2. Apply fundamental healthcare financial accounting concepts
Required Readings	Chapter 2 (Zelman). Since this is the introductory residential schedule you are expected to read this chapter but it is not expected that you will have read it before we meet.
Other Required Resources	Please bring a laptop to class to facilitate the exercises and to take the Accounting Proficiency Exam.
Class Activity	Exercise 2.11 and 2.12 from the text. Accounting Proficiency Test.
Assignments/Deadlines	None

<b>Session 2- 1/9/19</b>	
<b>Topic</b>	<b>Reading and Understanding Financial Statements- format and terminology- Application</b>
Competency	Financial Skills, analytical thinking, team dynamics
Learning Objectives	Identify, define and discuss key health care financial accounting concepts Apply fundamental healthcare financial accounting concepts
Required Readings	<b>Chapter 2 (Zelman)</b>
Other Required Resources	We will use the Cone Financial Statements which are located in the Session 2 folder on Sakai. They are rather lengthy but for this session you may want to print out the Balance Sheet, Statement of Operations, Statement of Changes in Net Assets and Statements of Cash Flows.
Class Activity	We will discuss the Cone financial statements  Group breakouts for 30 minutes, then debrief on problem 2.16.
Assignments/Deadlines	The assigned problems are 2.11, 2.12, 2.15 and 2.16. No homework is due to be turned in until next week due to our shortened time in Chapel Hill.

<b>Session 3- 1/16/19</b>	<b>Financial Accounting</b>
<b>Topic</b>	<b>Financial Statements – We will continue with Chapter 2 since our time was cut short on 12/11. We will begin with a debrief of problem 2.16. There will be no breakouts so please turn your answers in before the start of class.</b>
<b>Topic</b>	<b>Chapter 3. Transaction flow and analysis- mechanics</b>
Competency	Financial Skills, analytical thinking, team dynamics
Learning Objectives	Identify, define and discuss key health care financial accounting concepts Apply fundamental healthcare financial accounting concepts
Required Readings	<b>Zelman Chapter 3</b>
Class Activity	We will go over Exhibit 3-5 and 3.6 in class and problem 3.14
Assignments/Deadlines	CHAPTER 2. The assigned problems are 2.11, 2.12, 2.15 and 2.16. <b>The first graded homework will be 2.16. The TA will create a place for you to upload it in Sakai.</b>

<b>Session 4- 1/23/19</b>	<b>Financial Accounting</b>
<b>Topic</b>	<b>Transaction flow and analysis- application</b>
Competency	Financial Skills, analytical thinking, team dynamics
Learning Objectives	Identify, define and discuss key health care financial accounting concepts Apply fundamental healthcare financial accounting concepts
Required Readings	<b>Zelman Chapter 3</b>
Class Activity	Group breakouts for 30 minutes, then debrief on problem 3.18.
Assignments/Deadlines	The assigned problems are 3.14 and 3.18. I would rework 3.14 to be sure that you are able to do it. <b>The second graded homework will be 3.18. The TA will create a place for you to upload it in Sakai.</b>

<b>Session 5-1/30/19</b>	<b>Financial Statement Analysis</b>
<b>Topic</b>	<b>Financial Statement Analysis- mechanics</b>
Competency	Financial Skills, analytical thinking, team dynamics, communication skills, professionalism, accountability
Learning Objectives	Identify, define and discuss key health care financial accounting concepts Apply fundamental healthcare financial accounting concepts

	Prepare and present financial models on electronic spreadsheets and PowerPoint slides in a clear, succinct and logical manner
Required Readings	Zelman Chapter 4
Class Activity	<b>None</b>
Assignments/Deadlines	The assigned problems are 4.21 and 4.22. We will go over problem 4.22 in class but you are responsible for grading it yourself. You will have a graded assignment in 2 weeks.

<b>Session 6- 2/6/19</b>	<b>Financial Statement Analysis</b>
<b>Topic</b>	<b>Financial Statement Analysis- application</b>
Competency	Financial Skills, analytical thinking, team dynamics, communication skills, professionalism, accountability
Learning Objectives	Identify, define and discuss key health care financial accounting concepts Apply fundamental healthcare financial accounting concepts  Prepare and present financial models on electronic spreadsheets and PowerPoint slides in a clear, succinct and logical manner
Required Readings	Zelman Chapter 4
Optional/Additional Resources	Have the Morehead Memorial Case and documents available
Class Activity	Discussion with guest speakers on Morehead Memorial. Each group should be prepared to answer questions from the presenters.  <b>Current Event 1</b>
<b>Current Event</b>	<b>Team 1 will present the Current Event. The topic is Judgments and Estimates. See guidelines above.</b>
Assignments/Deadlines	Prepare for the Morehead Case Discussion.

<b>Session 7- 2/13/19</b>	<b>Financial Statement Analysis</b>
<b>Topic</b>	<b>Financial Statement Analysis- application</b>
Competency	Financial Skills, analytical thinking, team dynamics, communication skills, professionalism, accountability
Learning Objectives	Identify, define and discuss key health care financial accounting concepts Apply fundamental healthcare financial accounting concepts

	Prepare and present financial models on electronic spreadsheets and PowerPoint slides in a clear, succinct and logical manner
Required Readings	Zelman Chapter 4
Other Required Resources	Cone Financial Statements
Class Activity	You will need to complete your group work before you get to class. No breakouts tonight. We will debrief the Cone Exercise. I will call on groups to discuss categories of ratios. You will need to appoint a spokesperson in advance.  <b>Current Event 2</b>
Current Event	<b>Team 2 will present the Current Event. The topic is What Bond Rating Agencies Look For. See guidelines above.</b>
Assignments/Deadlines	Cone Financial Statement Analysis Exercise. <b>This is the third graded homework/case. The TA will create a place for you to upload it in Sakai.</b>

<b>Session 8- 2/20/19</b>	Budgeting
<b>Topic</b>	Cash and Financial Budgeting
Competency	Financial Skills, analytical thinking,
Learning Objectives	Identify, define and discuss key health care financial accounting concepts Apply fundamental healthcare financial accounting concepts  Prepare and present financial models on electronic spreadsheets and PowerPoint slides in a clear, succinct and logical manner
Required Readings	Zelman Chapter 10 and Chapter 5 pages 230 to 233
Class Activity	<b>Current Event- Team 3</b>  We will work thorough 10.10, 10.18, 10.25 and 5.39
Current Event	<b>Team 3 will present the Current Event. The topic is Zero Based Budgeting. See guidelines above.</b>
Assignments/Deadlines	Homework problems 10.10, 10.12, 10.18, 10.21 and 10.25 and 5.39 and 5.40.

<b>Session 9- 2/27/19</b>	<b>Budgeting</b>
<b>Topic</b>	Cash and Financial Budgeting
<b>Competency</b>	Financial Skills, analytical thinking,
<b>Learning Objectives</b>	Identify, define and discuss key health care financial accounting concepts Apply fundamental healthcare financial accounting concepts  Prepare and present financial models on electronic spreadsheets and PowerPoint slides in a clear, succinct and logical manner
<b>Required Readings</b>	Zelman Chapter 10 and Chapter 5 pages 230 to 233
<b>Other Required Resources</b>	We will discuss the test that will be held the week of March 6 <sup>th</sup> .
<b>Class Activity</b>	Break out groups. We will debrief the Los Reyes case
<b>Assignments/Deadlines</b>	<b>The fourth graded homework/case will be Los Reyes Case. The TA will create a place for you to upload it in Sakai.</b>

<b>Session 10- 3/6/19</b>	<b>Midterm Exam</b>
<b>Topic</b>	<b>Test</b>
<b>Competency</b>	Financial Skills, analytical thinking
<b>Learning Objectives</b>	Identify, define and discuss key health care financial accounting concepts Apply fundamental healthcare financial accounting concepts
<b>Assignments/Deadlines</b>	The test will open in Sakai on March 1 <sup>st</sup> at 8 am and will close on March 8 at midnight. You will have 3 hours to complete the exam. Be sure to write down your answers to the questions as you go along. If the technology kicks you out of the test you won't want to start over.

<b>Session 11- 3/13/19</b>	<b>Spring Break</b>
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<b>Session 12- 3/20/19</b>	<b>Provider Cost Finding Methods</b>
<b>Topic</b>	Provider Cost Finding Methods- Mechanics
<b>Competency</b>	Financial Skills, analytical thinking
<b>Learning Objectives</b>	Identify, define and discuss key health care managerial accounting concepts Apply fundamental healthcare managerial accounting concepts

Required Readings	Zelman Chapter 12
Class Activity	We will go through problems  <b>Current Event 4</b>  12.11 and 12.12 in class
<b>Current Event</b>	<b>Team 4 will present the Current Event. The topic is Activity Based Costing in Health Care. See guidelines above.</b>
Assignments/Deadlines	Problems 12.11 and 12.12

<b>Session 13- 3/27/19</b>	<b>Provider Cost Finding Methods</b>
<b>Topic</b>	Provider Cost Finding Methods
Competency	Financial Skills, analytical thinking, team dynamics, communication skills, professionalism, accountability
Learning Objectives	Identify, define and discuss key health care managerial accounting concepts Apply fundamental healthcare managerial accounting concepts
Required Readings	Zelman Chapter 12
Class Activity	<b>Current Event 5</b>  Break out session (30 minutes) Debrief on Harbor City
<b>Current Event</b>	<b>Team 5 will present the Current Event. The topic is Challenges in Data Collection in Health Care. See guidelines above.</b>
Assignments/Deadlines	<b>The fifth graded homework/case will be the Harbor City Case. The TA will create a place for you to upload it in Sakai.</b>

<b>Session 14- 4/3/19</b>	<b>Using Cost to Make Special Decisions</b>
<b>Topic</b>	Using Cost to Make Special Decisions
<b>Competency</b>	Financial Skills, analytical thinking, team dynamics, communication skills, professionalism, accountability
<b>Learning Objectives</b>	Identify, define and discuss key health care managerial accounting concepts Apply fundamental healthcare managerial accounting concepts  Prepare and present financial models on electronic spreadsheets and PowerPoint slides in a clear, succinct and logical manner
<b>Required Readings</b>	Zelman Chapter 9
<b>Class Activity</b>	<b>Current Event 6</b>  Work through problems 9.10 and 9.11.
<b>Current Event</b>	<b>Team 6 will present the Current Event. The topic is Importance of Understanding Cost in Before Risk Sharing. See guidelines above.</b>
<b>Assignments/Deadlines</b>	Chapter 9, Problems 9.9, 9.10, 9.11, 9.12

<b>Session 15- 4/10/19</b>	<b>Using Cost to Make Special Decisions</b>
<b>Topic</b>	Using Cost to Make Special Decisions
<b>Competency</b>	Financial Skills, analytical thinking, team dynamics, communication skills, professionalism, accountability
<b>Learning Objectives</b>	Identify, define and discuss key health care financial accounting concepts Apply fundamental healthcare financial accounting concepts  Prepare and present financial models on electronic spreadsheets in a clear, succinct and logical manner
<b>Required Readings</b>	Chapter 9
<b>Class Activity</b>	Break out groups  Debrief Carlsbad
<b>Assignments/Deadlines</b>	<b>The Sixth graded homework/case will be Carlsbad Case. The TA will create a place for you to upload it in Sakai</b>

<b>Session 16- 4/17/19</b>	<b>Responsibility Accounting</b>
Topic	Variance Analysis
Competency	Financial Skills, analytical thinking, team dynamics, communication skills, professionalism, accountability
Learning Objectives	Identify, define and discuss key health care managerial accounting concepts Apply fundamental healthcare managerial accounting concepts  Prepare and present financial models on electronic spreadsheets and PowerPoint slides in a clear, succinct and logical manner
Required Readings	Zelman Chapter 11
Class Activity	Work problems 11.17 and 11.18 in class

<b>Session 17- 4/24/19</b>	<b>Final Exam</b>
<b>Topic</b>	<b>Final Exam</b>
Competency	Financial Skills, analytical thinking
Learning Objectives	Identify, define and discuss key health care managerial accounting concepts Apply fundamental healthcare financial accounting concepts
Assignments/Deadlines	The test will open in Sakai on April 18th at 8 am and will close on April 26th at midnight. You will have 3 hours to complete the exam. Be sure to write down your answers to the questions as you go along. If the technology kicks you out of the test you won't want to start over.