



ACCT 4334 793
Accounting for Healthcare
Fall 2020 Session 8W2
Delivery Method: Online

Instructor Information

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Office Hours: Wednesday 10-11; Tuesday and Thursday 1:30-3:30

Course Information

Class Location: Online
Prerequisites: ACCT 2301

Course Description

A survey of both financial and managerial accounting principles in the healthcare industry. The course will cover topics such as healthcare insurance billings and reimbursement methodologies as well as organizational costing and financial analysis.

Student Learning Outcomes

- Describe the major players in the health services industry
- Explain the concepts related to healthcare insurance, including adverse selection and moral hazard; describe the third-party payer system
- Describe the major financial statements and explain why they are important

- Conduct profit (CVP analysis) analyses, especially with fee-for-reimbursement and capitation
- Apply cost allocation principles for health services situations
- Explain how accounting and actuarial information are used to make pricing decisions
- Create a simple operating budget
- Use variance analysis to assess financial performance
- Explain the relationship between financial risk and return
- Describe key issues related to health services capital budgeting decisions

Required Materials

Title: Healthcare Finance: An Introduction to Accounting and Financial Management,

ISBN: 978-1-56793-741-1

Authors: Gapenski and Reiter

Publisher: HAP

Publication Date: 2016

Edition: 6th Edition

Important Academic Dates

UTPB [Academic Calendar](#)

Graded Material

Course Activity	Points	Percentage of Total Grade
Quizzes (5)	50	10%
Exam #1	100	20%
Exam #2	100	20%
Final Exam (comprehensive)	150	30%
Research Presentation	75	15%
Discussion Board (5)	25	5%

Grading Scale

450 points and above = A

400-449 points = B

350-399 points = C

300-349 points = D

under 300 = F

University Policies

Accommodation for Students with Disabilities

Students with Disabilities: The University of Texas Permian Basin in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act provides “reasonable accommodations” to students with disabilities. Only those students, who an Instructor has received an official Letter of Accommodation (LOA) sent by the Office of ADA for Students, will be provided ADA academic accommodations.

ADA Officer for Students: Mr. Paul Leverington

Address: Mesa Building 4242/4901 E. University, Odessa, Texas 79762

Voice Telephone: 432-552-4696

Email: ada@utpb.edu

For the accessibility and privacy statements of external tools used within courses, go to [Accessibility and Privacy Statements](#).

Sexual Harassment/Sexual Misconduct Policy

You may report incidents of sexual misconduct to any University employee. They are obligated to report any incident to the Title IX Coordinator or Deputy Coordinator.

You may also contact:

The UTPB Police Department at 432-552-2786

The Title IX Coordinator at 432-552-2697 or TitleIXCoordinator@UTPB.edu.

The Dean of Students at 432-552-2600

Reports can also be made via the University Complaint Portal: [UTPB Complaint Management](#)

A **confidential reporting option is available**. Please contact UTPB's Counseling Center at 432-552-3365 or 432-552-2367 or stop by MB 1150.

Student Success at UTPB

UT Permian Basin offers numerous services to help you reach your academic goals. Available both in the Success Center on the 2nd Floor of the Mesa Building (<https://www.utpb.edu/academics/advising-and-support/student-success-center/index>), and online, UTPB Student Success offers the following services to all students:

- O.W .L. (Online Writing Lab) - Submit essays that need to be revised by one of our tutors to owl@utpb.edu.
- Tutoring - For both online and in person tutoring, please use EAB to create an appointment. (Utpb.campus.eab.com) Sign in using UTPB credentials.
- SI/PLTL Sessions - If available for your class, will be communicated to you by the mentor assigned to your class section and students can communicate to their SI or PL through Canvas.
- Peer Mentoring - Incoming freshmen can be paired with a peer mentor who will help you navigate your first year on campus.
- SSC Computer Lab - Come take advantage of the state-of-the-art computers available at the Student Success Center.

Please email success@utpb.edu for more information.

Course Modalities

Both the Texas Higher Education Coordinating Board (THECB) and the Southern Association of Schools and Colleges Commission on Colleges (SACSCOC) provide standard definitions for basic course types/modalities that have informed the following adopted course definitions.

Online Courses are those in which more than 85 percent of the planned instruction occurs online/virtually (asynchronously) when students and faculty are not in the same place. A fully online course is one in which mandatory in-person meetings occur no more than 15% of the planned instructional time.

Remote Courses are ones in which students, while not required to physically come to campus to attend in-person classes, are required to “attend” virtually/remotely

(synchronously) during scheduled days and times, with students expected to log in and participate in the lecture via video conferences.

Hybrid Courses are courses in which the majority (more than 50% but less than 85%) of the planned instruction occurs when students and instructor(s) are not in the same place. This form of instruction offers a mix of on-campus/in-person and remote/online/electronic learning.

HyFlex Courses are those which, like hybrid courses, offer a mix of on-campus/in-person and remote/online/electronic learning. These courses, however, do not require student authentication since at least 50% of the planned instruction occurs when students and instructor(s) are in the same place.

Face-to-Face/In-Person Courses are those in which more than 85 percent of the planned instruction occurs when students are in the same place with an instructor(s).

Distance Education Policy

Distance Education Courses and Student Identity Authentication Requirements and Policy

SACSCOC defines a distance education course as one in which more than 50 percent of the planned instruction occurs when students and instructor(s) are not in the same physical place. Distance education courses, therefore, include online, remote, and hybrid courses as defined above. Per SACSCOC and University policy, all distance education courses are required to follow our Distance Education Student Authentication Policy procedures (please see below), and these requirements and policies must be stated in the course syllabus. Further, any projected additional student charges associated with verification of student identity must be indicated on the courses schedule and course syllabus.

The Distance Education Student Authentication Policy does not apply to Hyflex Courses--those in which at least 50% of the planned instruction occurs when students and instructor(s) are in the same place--and Face-to-Face/In-Person Courses--those in which more than 85 percent of the planned instruction occurs when students and instructor(s) are in the same place. Student authentication and identity verification in these courses may be accomplished by in-person attendance monitoring as well as through in-class instructor proctored examinations and other assessments. These same "in-class" authentication procedures also may be employed in hybrid courses, but in the case of these defined distance education courses, they must be documented on the course syllabus as described below.

Distance Education Student Authentication Policy and Syllabus Requirements

UT Permian Basin's Distance Education Student Authentication Policy requires the University to employ processes (documented in each distance education syllabus) to verify that each student who registers for a distance education course is the same student who participates in, completes, and receives credit for the course.

The policy requires faculty members teaching distance education courses to employ at least two methods of verification to ensure student identities. The first method of verification is accomplished by the student logging into Canvas, our learning management system. To access all UTPB courses, students must login to Canvas uniqueness personal identifying username and secure password. This is the primary method of student identity verification. The Distance Education Student Authentication Policy requires at least one additional student identification method within the distance learning course that has been determined and approved by the faculty or academic program. The second method of authentication must be explicitly stated in the syllabus. The second method of student authentication may be:

- Proctored exams using an approved photo ID*.
- Presentation of approved photo ID through a webcam and optional levels of proctoring during assessment.
- Field or clinical experiences using an approved photo ID.
- Synchronous or asynchronous video activities using an approved photo ID.
- In hybrid distance education courses, which have an in-person meeting component, the secondary method of student authentication may be accomplished (as is it may be done in hyflex and face-to face-courses) by in-person attendance monitoring as well as through required in-class instructor proctored examinations and other assessments.
- Other Technologies or procedures, etc. (which must be detailed in the syllabus).

If faculty require secondary method of verification for which students are charged a fee (e.g. face-to-face proctoring at an off-campus site that charges a fee), this notification must be stated on the course schedule and in the course syllabus as well.

*Approved photo identifications include passports, government issued identification, driver's licenses, military ID from DoD; dual credit and early college high school students use school district identifications.

Course Policies

1. **Discussion Board:** Discussion Board is primarily for discussing course related topics and issues.

Best practices are:

1. Read all message postings in online discussion.
2. Respond to the question directly
3. **Reply to minimum of one other student post.**
4. Use a person's name in the body of your message when you reply to their message.
5. Avoid postings that are limited to 'I agree' or 'great idea', etc.
6. Ensure responses to questions are meaningful, reflective.
7. Support statements with concepts from course readings, refer to personal experience, examples.
8. Follow **Rules of Behavior.**

2. **Rules of Behavior:** Discussion areas are public to every student in this class (including your instructor) who will see what you write. Please pay attention to the language you use and adhere to the following guidelines:

1. Do not post anything too personal.
2. Do not use language that is inappropriate for a classroom setting or prejudicial in regard to gender, race, or ethnicity.
3. Do not use all caps in the message box unless you are emphasizing (it is considered shouting).
4. Be courteous and respectful to other people on the list
5. Do not overuse acronyms like you would use in text messaging. Some of the list participants may not be familiar with acronyms.
6. Use line breaks and paragraphs in long responses.
7. Write your full name at the end of the posting.
8. Be careful with sarcasm and subtle humor; one person's joke is another person's insult.

3. **Make-Up/Late Submission Policy:**

Describe make-up and late policy. Example: All course activities must be submitted before or on set due dates and times. If the student is unable to abide by the due dates and times, it is her/his responsibility to contact the instructor immediately.

4. **Academic Dishonesty/Plagiarism/Cheating:** The academic community regards academic dishonesty as an extremely serious matter, with serious consequences. Any effort to gain an advantage not given to all students is dishonest whether or not the effort is successful. Any suspicion of academic dishonesty will be reported and investigated. A student who engages in scholastic dishonesty that includes, but is not limited to cheating, plagiarism, and collusion will receive an "F" for the course.

All persons involved in academic dishonesty will be disciplined in accordance with University regulations and procedures. For complete information on UTPB student conduct and discipline procedures consult the university's handbook at:

<https://www.utpb.edu/campus-life/dean-of-students/scholastic-dishonesty>

Academic dishonesty includes, but is not limited to cheating, plagiarism, collusion, falsifying academic records, misrepresenting facts, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student such as, but not limited to, submission of essentially the same written assignment for two courses without the prior permission of the instructor, or the attempt to commit such acts.

Plagiarism includes, but is not limited to the appropriation of, buying, receiving as a gift, or obtaining by any means material that is attributable in whole or in part to another source, including words, ideas, illustrations, structure, computer code, other expression and media, and presenting that material as one's own academic work being offered for credit.

5. **Attendance and Class Participation:** Regular and active participation is an essential, unmistakably important aspect of this online course. Students will log on a minimum of three times every seven days. All students are expected to do the work assigned, notify the instructor when emergencies arise.
6. **Tracking:** The learning management systems have a tracking features. Statistics are collected that quantifies how often and when students are active in the course and provides information if the student has accessed different pages of the course.
7. **Absenteeism:** All the course activities have set dates to be completed and submitted. After the due dates the activities will not be available for the students. Not logging into an online course is considered absenteeism. Contact instructor immediately in case of emergency medical situation.
8. **Course Incomplete/Withdrawal/Grade Appeal:**
All students are required to complete the course within the semester they are signed up. Incomplete grades for the course are rarely given, will only be granted if the student provides a valid, documented excuse for not being able to complete the course on time, and has contacted the instructor prior to the scheduled last class to request an extension. The student signs a contract that includes the incomplete course activities and the new due dates.

Find information and dates regarding drops and withdrawals at

<http://www.utpb.edu/services/academic-affairs/office-of-the-registrar/adds-drops>

For grade appeal process go to <http://www.utpb.edu/campus-life/dean-of-students/grievances>.

Computer Skills, Technical & Software Requirements

Students can use cloud version of Word, PowerPoint and other Microsoft products through use of their UTPB Outlook 365 and UTPB email address. For more information refer to Student Services below or visit: <http://www.utpb.edu/services/ird/information-on-computer-accounts-e-mail/office-365>

Computer Technical Requirements: Information at <http://www.utpb.edu/online/reach/technical-requirements>

Preparation for Emergencies

Computer Crash: Not having a working computer or a crashed computer during the semester will NOT be considered as an acceptable reason for not completing course activities at a scheduled time. NOTE: Identify a second computer before the semester begins, that you can use when/if your personal computer crashes.

Complete Loss of Contact: If you lose contact with course connectivity completely (i.e. you cannot contact me via Canvas or email), you need to call instructor, and leave message regarding connectivity loss and contact information.

Lost/Corrupt/Missing Files: You must keep/save a copy of every project/assignment on an external drive, UTPB Outlook 365 OneDrive, or personal computer. In the event of any kind of failure (e.g. virus infection, student's own computer crashes, loss of files in cyberspace, etc) or any contradictions/problems, you may be required to resubmit the files.

End-of-Course Evaluation & Instructor Evaluation

Every student is encouraged to complete an end-of-course evaluation/survey provided by UTPB. During the last few weeks of class, you will receive an announcement through email notifying you that the Course/Instructor Survey is available. You may follow the link in the email to complete the survey using the same credentials to access your courses here. When entering the emailed Survey link you will see a list of surveys for you to complete. Another way to find End-of-Course Evaluations is through your my.utpb.edu account > My Surveys & Evaluations are on the first page after you login.

The survey is anonymous and your responses are confidential. Your feedback is critical to us and to your instructor as we strive to improve our offerings, and our support of you, the students.

Course Schedule

Date	Assignments/Activities/Topics	Due Date
Week of 10/19/20	Introductions, Ch. 1: Healthcare Finance Basics Quiz #1 (Ch. 1)	10/26/20
Week of 10/26/20	Ch. 2: Healthcare Insurance and Reimbursement Methodologies Ch. 3: Income Statement and Statement of Changes in Equity Quiz #2 (Ch. 2 and 3)	11/2/20
Week of 11/2/20	Ch. 4: Balance Sheet and Statement of Cash Flows Discussion Board #2 Exam #1 (Ch. 1-4)	11/9/20
Week of 11/9/20	Start Research Project Discussion Board #3 Ch. 5: Organizational Costing and Profit Analysis Ch. 6: Departmental Costing and Cost Allocation Quiz #3 (Ch. 5 and 6)	11/16/20
Week of 11/16/20	Ch. 7: Service Line Costing and Pricing Ch. 8: Financial Planning and Budgeting Quiz #4 (Ch. 7 and 8)	11/23/20
Week of 11/23/20	Discussion Board #4 Exam #3 (Ch. 5-8) Ch. 10: Financial Risk and Required Return Quiz #5 (Ch. 10) Research Project is due	11/30/20
Week of 11/30/20	Extra Quiz is due	12/4/20
Week of 12/ 7/20	Comprehensive Final is due on Monday 12/7/20	12/7/20