

APPLICATION FOR CHANGE IN EXISTING COURSE: MAJOR and MINOR

1. Submitted by the College of Public Health Date: 06/30/09

Department/Division offering course: Health Services Management

2. What type of change is being proposed? Major Minor*

*See the description at the end of this form regarding what constitutes a minor change. Minor changes are sent directly from the dean of the college to the Chair of the Senate Council. If the Senate Council chair deems the change not to be minor, the form will be sent to the appropriate Council for normal processing and an email notification will be sent to the contact person.

3. Current Distance Learning (DL) status: N/A Already approved for DL[†] Please Add Please Drop
If *ADDING*, check one of the methods below that reflects how the majority of the course content will be delivered.

Internet/Web-based Interactive Video Extended Campus

[†]If already approved for DL, a new Distance Learning Form must be submitted with this form unless the department affirms (by checking this box) that the proposed course changes will not affect DL delivery.

PROPOSED CHANGES

Please complete all "Current" fields.

Fill out the "Proposed" field only for items being changed. Enter N/A if not changing.

Circle the number for each item(s) being changed. For example: (6)

4. Current prefix & number: HA 635 Proposed prefix & number: HA 635

5. Current Title Managerial Accounting
Proposed Title[†] Managerial Accounting

[†]If title is longer than 24 characters, offer a sensible title of 24 characters or less: _____

6. Current number of credit hours: 3 Proposed number of credit hours: 3

7. Currently, is this course repeatable? YES NO If YES, current maximum credit hours: _____
Proposed to be repeatable? YES NO If YES, proposed maximum credit hours: _____

8. Current grading system: Letter (A, B, C, etc.) Pass/Fail
Proposed grading system: Letter (A, B, C, etc.) Pass/Fail

9. Courses must be described by at least one of the categories below. Include number of actual contact hours per week for each category.

Current:

CLINICAL COLLOQUIUM DISCUSSION LABORATORY LECTURE
 INDEPEND. STUDY PRACTICUM RECITATION RESEARCH RESIDENCY
 SEMINAR STUDIO OTHER – Please explain: _____

Proposed:

CLINICAL COLLOQUIUM DISCUSSION LABORATORY LECTURE
 INDEPEND. STUDY PRACTICUM RECITATION RESEARCH RESIDENCY
 SEMINAR STUDIO OTHER – Please explain: _____

10. Requested effective date (term/year): Fall / 2009

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19. Is this course currently included in the University Studies Program? Yes No

20. Check box if changed to 400G or 500. If changed to 400G- or 500-level, you must include a syllabus showing differentiation for undergraduate and graduate students by (i) requiring additional assignments by the graduate students; and/or (ii) the establishment of different grading criteria in the course for graduate students. (See SR 3.1.4)

21. Within the department, who should be contacted for further information on the proposed course change?

Name: Julia F. Costich Phone: 7-6712 Email: julia.costich@uky.edu

22. Signatures to report approvals:

5/27/09
DATE of Approval by
Department Faculty

JULIA F. COSTICH / Julia F. Costich
printed name Reported by Department Chair signature

5/29/09
DATE of Approval by College
Faculty

Stephen Wyatt / [Signature]
printed name Reported by College Dean signature

*DATE of Approval by
Undergraduate Council

/
printed name Reported by Undergraduate Council Chair signature

*DATE of Approval by Graduate
Council

/
printed name Reported by Graduate Council Chair signature

*DATE of Approval by Health
Care Colleges Council (HCCC)

/
printed name Reported by Health Care Colleges Council Chair signature

*DATE of Approval by Senate
Council

/
Reported by Office of the Senate Council

*DATE of Approval by the
University Senate

/
Reported by the Office of the Senate Council

*If applicable, as provided by the *University Senate Rules*. (<http://www.uky.edu/USC/New/RulesandRegulationsMain.htm>)

Excerpt from *University Senate Rules*:

SR 3.3.0.G.2: **Definition.** A request may be considered a minor change if it meets one of the following criteria:

- a. change in number within the same hundred series;
- b. editorial change in the course title or description which does not imply change in content or emphasis;
- c. a change in prerequisite(s) which does not imply change in content or emphasis, or which is made necessary by the elimination or significant alteration of the prerequisite(s);
- d. a cross-listing of a course under conditions set forth in SR 3.3.0.E;
- e. correction of typographical errors.

HA 635: Management Accounting for Health Care Organizations Spring 2009

Instructor: Jean C. Cooper, Ph.D.
Von Allmen School of Accountancy
355B Gatton College
Email: acc208@email.uky.edu Office: 257-1807
Office hours: by appointment

Texts: *Financial Management of Health Care Organizations: An Introduction to Fundamental Tools, Concepts and Applications*, 2nd Edition, by William N. Zelman, Michael J. McCue, Alan R. Millikan and Noah D. Glick, Blackwell Publishing, 2003

Overview: Management accounting involves the study of financial and non-financial information needed by managers to make decisions in organizations. It requires a working knowledge of the terms and techniques of financial accounting as well as an understanding of the type of information and analysis that would be relevant to a particular decision. Different decisions require different information, and all organizations operate with limited resources and other constraints. Resource availability affects decisions and decisions affect resource availability. Understanding some fundamental management accounting concepts is advantageous for health care managers and their organizations.

Course Objectives: The content of this course is designed to

- 1) add the health care context to basic financial accounting (ACC201)
- 2) identify types of decisions and the management accounting techniques used to make those decisions in health care settings
- 3) understand what makes information relevant in a specific decision context
- 4) gain confidence and improve competence in using financial information
- 5) develop spreadsheet skills for analyzing financial information
- 6) learn about accounting issues, challenges and innovations taking place in today's health care environment

Expectations:

Attendance: Attendance is required and is taken at each class session. Students with more than 1 unexcused absence will have a 50 point penalty assessed on their final course points. Students who miss class with an excused absence must provide Dr. Cooper with written documentation of the excused absence within two weeks of the absence. No penalties attach to excused absences.

Professionalism: Everyone in our classroom is expected to treat everyone else with courtesy and consideration.

Academic Honesty: Students are expected to follow academic honesty standards for the University of Kentucky. Course work that is deemed a "Group Assignment" involves collaboration among group members. In course work that is deemed an "Open Assignment"

students are free to discuss the assignment and their work with each other but must complete all work turned in themselves. Course work that is deemed an "Individual Closed Assignment" are to be completed by each student with no discussion or help from others. If a student has questions about how these standards relate to a specific assignment, he or she should ask Dr. Cooper.

Grade Distribution:	Two exams @ 100 points	200
	Two Case Write-ups @ 100 points	200
	Reimbursement Report	100
	Homework Assignments	50
	Real World Contributions	<u>50</u>
	Total Points	600

For conversion from numerical grades to letter grades this scale will be used at the conclusion of the course:

A = 90 - 100	E = Below 70
B = 80 - 89	
C = 70 - 79	

Exams: Exam items may be in the form of problems, short answer questions or essay questions. The exams will be given on Blackboard and may involve WORD and EXCEL files as well as Blackboard administered items. ALL EXAMS ARE INDIVIDUAL CLOSED ASSIGNMENTS. Students should be sure to understand the Key Terms at the end of assigned chapters as well as the techniques used to solve homework problems. Mastery of assigned EXCEL skills is integral to the exams.

Case Write-ups: Cases are more complex, unstructured problems that often require assumptions and creativity to generate a recommendation. There may not be one "right" answer. Cases give us an opportunity to practice problem solving in a more "real world" setting. The case assignments are Group Assignments. The details of the assignment are given out with the case itself.

Reimbursement Report: This group report expands on the information in Chapter 13: Provider Payment Systems, to explain how healthcare reimbursement has evolved, the motivation for its evolution, the upside and downside for all parties of different systems, the status of current systems and predictions for future health care payment systems.

Homework: Suggested problems for each chapter are listed below. The solutions to these problems are provided so that students may work through them and check their work. Although the chapter homework problems are not turned in for credit, being able to work the homework correctly is critical for success on the exam. Additional homework assignments, which are turned in for credit, focus on EXCEL skills. Homework turned in more than 5 days late will receive a 50% penalty. All homework assignments are Open Assignments. Students may discuss questions, solutions and techniques with each other. This does NOT mean you

can COPY the work of others and submit it as your own. Do not copy someone else's spreadsheet file—create your own!

Real World Contributions: Management accounting techniques evolve, arise or disappear in response to the environments organizations operate in. Today's organizations exist in highly competitive and dynamic environments. The purpose of the contribution assignments is twofold: to link concepts in class to real world examples and to encourage students to connect with current events in their field(s) of interest. Contributions may come from professional journals, newspapers, periodicals, web sites (within reason), etc. The contribution must relate to health care in some way and to key terms, techniques or issues related to our textbook. Each contribution is worth up to 10 points. Students must provide a hardcopy of the source, a citation for the source and a **brief** description of the real world example. Please turn the contribution assignment in to me at the beginning of class. Be prepared to discuss your example. A limit of 2 contributions per student may be turned at one class.

Tentative Class Schedule

Date		Zelman et.al. Text	Homework
JAN	14	Introduction; Chapter 1: Context of Financial Management	
	21	Chapter 2: Health Care Financial Statements	11,13,16,20
	28	Chapter 3: Principles and Practices of Health Care Transactions	11,13,17
FEB	4	Chapter 4: Financial Statement Analysis	14,21
	11	Chapter 5: Working Capital Management	28,34,37,40
	18	Chapter 6: The Time Value of Money	22,27,38,43
	25	Exam 1 (Ch. 1, 2, 3 4 & 5) (Blackboard based exam – not in classroom)	
MAR	4	Chapter 7: The Investment Decision	11,14,18,22
	11	Chapter 9: Using Cost Information to Make Special Decisions	10,12,18,22,26
	18	Spring Break	
	25	Reimbursement Reports Discussion	
April	1	Chapter 10: Budgeting	12,15,18,25
	8	Case 1 Discussion	
	15	Chapter 11: Responsibility Accounting	15,17
	22	Chapter 12: Provider Cost Finding Methods	9,11
	29	Case 2 Discussion	
MAY	6	Exam 2 (Ch. 6, 7, 9, 10, 11 and 12) (Blackboard based exam – not in classroom)	