

TENTATIVE
Indiana University-Purdue University Indianapolis
School of Public and Environmental Affairs
Management Health Care Accounting Information & Decision Making
SPEA-H 508 SECTION 6110
TUESDAY 6:00PM – 8:40PM
ROOM BS 3018

Instructor: Paul Lang
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Office Hours: By appointment

Goals and Objectives: To further develop the student's knowledge of accounting with particular emphasis on health care accounting. Topics will include:

- Transactions, What They Are and What Do They Mean?
- Financial Statements, What They Are and What Do They Mean?
- Measuring Income, Net Worth and Cash
- Valuation of Equities and Assets
- Inventories, How and Where Do They Fit?

It is the expectation that each student will demonstrate competencies in basic accounting and relate how it specifically applies in the health care environment. These competencies will be demonstrated through in class and out of class assignments, quizzes, the midterm and comprehensive final exam. These will be documented by the student's use of:

- Quantitative aptitude
- Analysis and drawing conclusions from the materials presented
- Communication proficiency
- Applying the diverse segments of financial management to an understanding of the financial viability of a healthcare organization.

Learning Outcomes: Upon completing this course the student will be able to:

- Record transactions to the appropriate financial statement(s)
- Confidently describe the similarities and differences between financial statements
- Review and determine the financial viability of an organization

Class will be conducted with traditional lecture format, class discussions, in class exercises and homework assignments. Each class lecture will be presented on power point with the slides available on Oncourse in the Schedule section prior to class. Students are encouraged to make copies of the presentations and bring them to class.

Homework questions for each chapter will be posted on Oncourse in the Schedule Tab. The assignments are due the class period after they are assigned. No homework will be accepted late. If a student cannot attend class when an assignment is due, he or she

should email it to me before class. Homework is expected to be a learning experience with full credit given to assignments turned in on time, neat and accurately responding to the questions posed. Incomplete, messy or inaccurate assignments will be give only partial credit at the discretion of the instructor.

Missed quizzes cannot be made up and will result in an award of 0 points.

If a scheduling conflict arises with an exam, it is the responsibility of the student to make arrangements with the instructor for alternatives. It is at the discretion of the instructor to grant any such requests. If a student misses an exam without prior approval of the instructor, no points will be awarded for the missed exam.

Points	
Midterm	100
Final	100
Quiz	150 (3 @ 50 each)
Homework	110

Total	460

Texts: Introduction to Financial Accounting, 9th Edition, Horngren, Sundem, Elliott and Philbrick

Accounting Fundamentals for Health Care Management, Finkler and Ward

Grade	Lowest points needed for this grade.	Lowest percentage needed for this grade.
A+	441.6	96 %
A	425.5	92.5 %
A-	409.4	89 %
B+	391	85 %
B	377.2	82 %
B-	361.1	78.5 %
C+	345	75 %
C	328.9	71.5 %
C-	312.8	68 %
D+	296.7	64.5 %
D	280.6	61 %

D-

264.5

57.5

%

Date	Activities
8/29	Introduction and Chapter 1 Horngren and Finkler Chapters 1, 3, 8 and 12 Homework: Read Horngren Chapter 2 and Finkler Chapter 4 Problems Horngren 1-28, 1-31, 1-35
9/5	Horngren Chapter 2 and Finkler Chapters 4 and 13 Homework: Read Horngren Chapter 3 and Finkler Chapters 6 and 7 Problems: Horngren 2-37, 2-42, 2-45, 2-51
9/12	Horngren Chapter 3 and Finkler Chapters 6 and 7 Homework: Read Horngren Chapter 4 Problems: Horngren 3-14, 3-18, 3-21, 3-32, 3-33
9/19	Quiz 1 Horngren Chapter 4 Homework: Read Horngren Chapter 5 and Finkler Chapter 11 Problems: Horngren 4-31, 4-32, 4-33, 4-35, 4-43
9/26	Horngren Chapter 5 and Finkler Chapter 11 Homework: Read Horngren Chapter 6 Problems: Horngren 5-34, 5-36, 5-37, 5-39, 5-40, 5-41, 5-42, 5-43
10/3	Horngren Chapter 6 Homework: Read Horngren Chapter 7 and Finkler Chapter 10 Problems: Horngren 6-47, 6-52, 6-56, 6-63, 6-64
10/10	Midterm Horngren Chapters 1- 6 and Finkler 1, 3, 4, 6, 7, 8, 11, and 12,
10/17	Horngren Chapter 7 and Finkler Chapter 10 Homework: Read Horngren Chapter 8 and Finkler Chapter 9 Problems: Horngren 7-38, 7-50, 7-51, 7-52, 7-7-59
10/24	Quiz 2 Horngren Chapter 8 and Finkler Chapter 9 Homework: Read Horngren Chapter 9 and Finkler Chapters 5 & 16 Problems: Horngren 8-27, 8-33, 8-40, 8-41, 8-48, 8-51
10/31	Horngren Chapter 9 and Finkler Chapters 5 & 16 Homework: Read Horngren Chapter 10 Problems: Horngren 9-30, 9-31, 9-32, 9-37, 9-48, 9-50, 9-59

11/7	Horngren Chapter 10 Homework: Read Horngren Chapter 11 and Finkler Chapter 15 Problems: Horngren 10-37, 10-38, 10-40,10-42 10-44, 10-49
11/14	Horngren Chapter 11 and Finkler Chapter 15 Homework: Read Horngren Chapter 12 Problems: Horngren 11-33, 11-36, 11-38, 11-39, 11-51
11/21	Quiz 3
11/28	Not for Profit Accounting
12/5	Semester Review
12/12	Final Exam

SPEA 2006 Policies Addendum to Syllabus

Academic Misconduct

All faculty have the responsibility of fostering the “intellectual honesty as well as the intellectual development of students” and part of this responsibility means that faculty must investigate cases of potential academic misconduct promptly and thoroughly. Faculty members also have the responsibility of taking appropriate action when academic misconduct occurs. The penalties for academic misconduct include but are not limited to lowering a grade on an assignment, lowering a course grade, or failing a student for a course. SPEA faculty take their responsibilities seriously and do not tolerate cheating, plagiarism, or any other form of academic misconduct. If you have not done so, you should read the IUPUI *Code of Student Rights, Responsibilities, and Conduct*, which can be accessed at <http://www.iupui.edu/code/>, so that you will be sure to understand what these terms mean and what penalties can be issued for academic misconduct. Significant violations of the Code can result in expulsion from the University. If you have any questions about what constitutes academic misconduct for a course you are taking, be sure to ask the instructor for an explanation.

The *IUPUI Code of Student Rights, Responsibilities, and Conduct* defines four areas of academic misconduct: cheating, fabrication, plagiarism, and interference. The prohibited activities and actions include the following:

1. **Cheating.** A student must not use or attempt to use unauthorized assistance, materials, information, or study aids in any academic exercise, including, but not limited to, the following:
 - a. A student must not use external assistance on any "in-class" or "take-home" examination, unless the instructor specifically has authorized external assistance. This prohibition includes, but is not limited to, the use of tutors, books, notes, and calculators.
 - b. A student must not use another person as a substitute in the taking of an examination or quiz.
 - c. A student must not steal examinations or other course materials.
 - d. A student must not allow others to conduct research or to prepare work for him or her without advance authorization from the instructor to whom the work is being submitted. Under this prohibition, a student must not make any unauthorized use of materials obtained from commercial term paper companies or from files of papers prepared by other persons.
 - e. A student must not collaborate with other persons on a particular project and submit a copy of a written report which is represented explicitly or implicitly as the student's individual work.
 - f. A student must not use any unauthorized assistance in a laboratory, at a computer terminal, or on field work.
 - g. A student must not submit substantial portions of the same academic work for credit or honors more than once without permission of the instructor to whom the work is being submitted.
 - h. A student must not alter a grade or score in any way.

2. **Fabrication.** A student must not falsify or invent any information or data in an academic exercise including, but not limited to, records or reports, laboratory results, and citations to the sources of information.
3. **Plagiarism.** A student must not adopt or reproduce ideas, words, or statements of another person without appropriate acknowledgment. A student must give credit to the originality of others and acknowledge an indebtedness whenever he or she does any of the following:
- Quotes another person's actual words, either oral or written;
 - Paraphrases another person's words, either oral or written;
 - Uses another person's idea, opinion, or theory; or
 - Borrows facts, statistics, or other illustrative material, unless the information is common knowledge.
4. **Interference.**
- A student must not steal, change, destroy, or impede another student's work. Impeding another student's work includes, but is not limited to, the theft, defacement, or mutilation of resources so as to deprive others of the information they contain.
 - A student must not give or offer a bribe, promise favors, or make threats with the intention of affecting a grade or the evaluation of academic performance.

Classroom Etiquette and Disorderly Conduct

SPEA, which is a professional school, expects students to conduct themselves in a courteous and civil manner in interactions with professors and fellow students. Examples of discourteous behavior during class include reading the newspaper, working crossword puzzles, listening to headphones, using computers to surf the web or other non-class activities, talking or laughing with others, arriving late, and so forth. These behaviors are distracting to the instructor and to classmates, and SPEA faculty will address these problems as they arise either in class or on an individual basis.

Disorderly conduct that interferes with teaching, research, administration, or other university or university-authorized activity will not be tolerated and will be reported immediately to the Office of the Dean of Students for disposition, which may result in disciplinary action, including possible suspension and/or expulsion from the university. Students should read the *IUPUI Code of Student Rights, Responsibilities, and Conduct*, which can be accessed at <http://life.iupui.edu/help/code.asp> in order to understand your responsibilities as a student.

Communication between Faculty and Students

In order to verify the identity of all parties involved, effective September 1, 2004, all email communication from current SPEA students to SPEA staff must originate from an Indiana University email account. For email communication with SPEA faculty, current SPEA students should refer to course syllabi for instructors' preferences (Oncourse, Webmail, etc.). This policy applies to current students only. Instructions for forwarding your IUPUI email to another account can be found at <http://uits.iu.edu/scripts/ose.cgi?berh.def.help>

Course Withdrawals

Students who stop attending class without properly withdrawing from the class may receive a grade of F. It is important to withdraw from a course within specified timeframes (see chart below). Note that withdrawals after Week 12 of a regular session or Week 4 of a summer session are rarely granted. **Poor performance in a course is not grounds for a late withdrawal.**

No withdrawal forms will be processed in the Office of the Registrar after the last day of classes. Any requests for a late withdrawal after the last day of classes must go through the grade appeal process, but each student should remember that in accordance with campus policy, SPEA does not permit a student to withdraw from a course if he/she has completed the course requirements. Grade replacement should be used in this case. See the Office of the Registrar's website at <http://registrar.iupui.edu/withdraw.html> for more information. To withdraw, obtain a withdrawal slip (DROP/ADD Form) from the SPEA Student Services window. Instructions for completing it are given on the form.

Withdrawal Deadlines	
Course deleted from record, no grade assigned, 100% refund (Advisor signature IS NOT required)	Week 1 (last day)
Withdrawal with automatic <u>grade of W</u> (Advisor signature IS required)	Week 2– Week 7 (regular session) Week 2 – Week 3 (summer session)
Withdrawal with <u>grade of W or F</u> (Advisor and instructor signatures ARE required)	Week 8 – Week 12 (regular session) Week 3 – Week 4 (summer session)

Incompletes

A grade of incomplete (I) indicates that a ‘substantial portion’ of the work in a course has been satisfactorily but not entirely completed by the student as of the end of the semester. The incomplete can be given to a student facing a hardship such that it would be unjust to hold the student to the established time limits for completing the work. To be eligible for the incomplete in a SPEA course, the student’s work must be of passing quality, and the student must have completed 75% of the course requirements. **Poor performance in a course is not grounds for an incomplete.** SPEA follows the campus guidelines, which may be accessed at the Office of the Registrar’s website at <http://registrar.iupui.edu/incomp.html>, in awarding incompletes. Incompletes must be removed within a time period not to exceed one year after the semester in which the student was enrolled in the course. The incomplete will revert to an ‘F’ if the work is not completed within the allotted timeframe established by the instructor.

Grade Changes

Under certain circumstances, students can seek grade changes for previously taken courses if they believe that a grade has been calculated or assigned incorrectly. A student who is seeking a grade change must first contact the instructor and ask for the grade change. In the event the instructor does not change the grade, the student can file a Change of Grade Petition with the Registrar’s Office. **A student has 90 days after the conclusion of a course to appeal a grade.** In cases of extenuating circumstances, SPEA may consider petitions filed after this date. SPEA will review the request and make a final decision. The Change of Grade petition form is located at the Office of the Registrar’s website at <http://registrar.iupui.edu/grdfm.html>.

Students Called to Active Duty

SPEA encourages any student who is in the Indiana Military Reserves and is called to active duty to finish his/her coursework if at all possible. Students who cannot complete their courses have the option of withdrawing with 100% fee refund, but this request must be made within one week of being called to active duty. Students who are called to active duty may qualify for an incomplete (provided that all the above criteria have been met). For further information, please see the Office of the Registrar’s website at <http://registrar.iupui.edu/activeduty.html>.

Final Exam Schedule

If a final exam is given, it must be held on the day and time set in the final exam schedule. If an instructor has changed the final exam date, the student should first consult with the instructor. Students who have more than three final exams in one day or insufficient time to get from one exam to another should consult with their instructors to resolve these conflicts. Exams may not be given in the week before the final exam week. If a student is not able to resolve a final exam problem with the instructor, the student may report the problem to the Director of Undergraduate or Graduate programs. See the Office of the Registrar’s website at <http://registrar.iupui.edu/accal.html> for the final exam week schedule.