

Fall 2015

ACCT 6131

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Accounting 6131
Accounting in Health Care
Fall 2015 Syllabus

Instructor: Michael McLachlan, CPA, MBA

Office Hours: After class (as long as needed) and available by phone/email/text

Phone numbers: (w) 504-838-4801; (m) 504-301-6996

Email: (w) mmclachlan@laporte.com; (UNO) mmclachl@uno.edu.com

Textbook: "An Introduction to Accounting and Financial Management", Louis C. Gapenski

Class meeting: Thursday 6:00 – 8:45 PM

Course objective: This course is designed for the health care professional that has had a basic introduction to accounting. Students should have completed BA 6014 prior to or in concurrence with this course. Students completing this course should have competencies in the following:

- Knowledge (basic) of healthcare financial and accounting environment;
- Describe the need and use of financial statements: Income statement, Balance sheet, and cash flow statement;
- Prepare basic income statement, balance sheet and cash flow statements
- Understand cost classifications, structures and allocation methods;
- Apply basic marginal and profitability analysis to make decisions
- Compare and analyze financial statements utilizing basic ratio and analytical analysis

Grading: The course grade will be determined by a combination of quizzes and tests. There will be no comprehensive final exam. The following grading scale will be utilized:

A	100-90
B	89-80
C	79-70
D	69-60
F	59-0

Examinations: Pop quizzes will be given based on the discretion of the instructor). Test dates may change based on material covered. Quizzes will be multiple choice or true/false. Tests will consist of multiple choice, true/false, and short problem(s). Quizzes and Tests will be reviewed in class and returned to instructor.

Academic Integrity: Academic dishonesty will not be tolerated. Academic dishonesty includes but is not limited to, the following: cheating, plagiarism, tampering with academic record and examinations, falsifying identity, and being an accessory to the acts of academic dishonesty. Refer to the UNO Judicial code for further information: http://www.uno.edu/%20Manual/student_policy_manual_frames.htm

Student accommodations: It is university policy to provide reasonable accommodations to students who have disabilities that may affect their ability to participate in course activities. Students with

disabilities are encouraged to contact Disabled Student Services at 280-6222 to discuss their individual needs for accommodations. All information regarding disabilities is confidential between you and DSS.

Course outline:

Class date	<u>Chapter(s)</u>	<u>Subject(s)</u>
8/20		Introductions, course overview
8/27	1,2	Introduction to healthcare and Financial environment
9/3	3	Income statement
9/10	4	Income statement
9/17	Test	Test (1,2,3)
9/24	4	Balance sheet
10/1	4	Balance sheet; Cash flow statement
10/8	off	
10/15	4	Cash flow statement; ratio analysis
10/15	Test	Test (3,4) balance sheet, income statement and cash flow statement
10/22	5	Cost behaviors and profit analysis
10/29	6	Cost allocation
11/5	6	Cost allocation
11/12	Test	Test (5.6) Cost behaviors and profit analysis; Cost allocation
11/19	7	Pricing and service decisions
12/3	8	Planning and budgeting
12/10	Test	Test (7, 8) Pricing and service decisions; Planning and budgeting