

FLORIDA ATLANTIC UNIVERSITY™

Graduate Programs—NEW COURSE PROPOSAL¹

UGPC APPROVAL _____
 UFS APPROVAL _____
 SCNS SUBMITTAL _____
 CONFIRMED _____
 BANNER POSTED _____
 CATALOG _____

DEPARTMENT: SCHOOL OF ACCOUNTING

COLLEGE: BUSINESS

RECOMMENDED COURSE IDENTIFICATION:

PREFIX ACG COURSE NUMBER 6868 LAB CODE (L or C) _____

¹(TO OBTAIN A COURSE NUMBER, CONTACT RSHIMAN@FAU.EDU)

COMPLETE COURSE TITLE: ADVANCED Healthcare Industry Overview for Forensic Accountants

EFFECTIVE DATE

(first term course will be offered)

Fall 2013

CREDITS:²
3

TEXTBOOK INFORMATION:

MARKLE, W.H., FISHER, M.A., & SMEGO, JR., R.A. 2007. UNDERSTANDING GLOBAL HEALTH. NEW YORK CITY, NEW YORK: THE MCGRAW-HILL COMPANIES, INC.
 SHI, L. & SINGH, D. 2012. DELIVERING HEALTH CARE IN AMERICA: 5TH EDITION. JONES AND BARTLETT PUBLISHERS, SUDBURY, MA
 BODENHEIMER, T. & GRUMBACH, K. 2007. UNDERSTANDING HEALTH POLICY: FIFTH EDITION. NEW YORK CITY, NEW YORK: THE MCGRAW-HILL COMPANIES, INC.

GRADING (SELECT ONLY ONE GRADING OPTION): REGULAR X SATISFACTORY/UNSATISFACTORY _____

COURSE DESCRIPTION, NO MORE THAN THREE LINES: This course provides advanced coverage of healthcare and the medical profession including coverage of rules and regulations. Coding requirements and healthcare programs and processes are presented. Attention is given to health policy, patient care and coordination, and health delivery models.

PREREQUISITES*: ENROLLMENT IN SCHOOL OF ACCOUNTING EXECUTIVE PROGRAMS (INCLUDING CERTIFICATE PROGRAMS) or permission of academic director

COREQUISITES*: NONE

REGISTRATION CONTROLS (MAJOR, COLLEGE, LEVEL)*:
ACCOUNTING, BUSINESS, GRADUATE

* PREREQUISITES, COREQUISITES AND REGISTRATION CONTROLS WILL BE ENFORCED FOR ALL COURSE SECTIONS.

MINIMUM QUALIFICATIONS NEEDED TO TEACH THIS COURSE: ACADEMICALLY OR PROFESSIONAL QUALIFIED TO TEACH MASTERS LEVEL ACCOUNTING OR HEALTHCARE FRAUD COURSES

Faculty contact, email and complete phone number:
 George Young, Ph.D.
gyoung@fau.edu
 954-236-1195

Please consult and list departments that might be affected by the new course and attach comments.³ Department of Management (see attachment)

Approved by:

Department Chair: [Signature]
 College Curriculum Chair: [Signature]
 College Dean: [Signature]
 UGPC Chair: [Signature]
 Graduate College Dean: [Signature]
 UFS President: _____
 Provost: _____

Date:

2/12/13
3/11/13
3.16.13
3/20/2013
3-21-13

1. Syllabus must be attached; see guidelines for requirements:
www.fau.edu/provost/files/course_syllabus.2011.pdf

2. Review Provost Memorandum: **Definition of a Credit Hour**
www.fau.edu/provost/files/Definition_Credit_Hour_Memo_2012.pdf

3. Consent from affected departments (attach if necessary)

Email this form and syllabus to UGPC@fau.edu one week before the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website prior to the meeting.



Florida Atlantic University
COLLEGE OF BUSINESS

ACG 6868
CRN XXXXX

Advanced Healthcare Industry Overview for Forensic Accountants

(Three credit hours)

Tentative Course Syllabus

[Semester and Year]

[Location of Class]

[Day and Time of Class]

Professor Information

Name

Office Address

E-mail Address

Phone Number

Office Hours

After class, by e-mail, or contact by phone to meet in person at other times

Required Text and Materials

Markle, W.H., Fisher, M.A., & Smego, Jr., R.A. 2007. Understanding Global Health. New York City, New York: The McGraw-Hill Companies, Inc.

Shi, L. & Singh, D. 2012. Delivering Health Care in America: 5th Edition. Jones and Bartlett Publishers, Sudbury, MA

Bodenheimer, T. & Grumbach, K. 2007. Understanding Health Policy: Fifth Edition. New York City, New York: The McGraw-Hill Companies, Inc.

Current reading from journals and other publications will be assigned during the course.

Course Description

This course provides advanced coverage of healthcare and the medical profession including coverage of rules and regulations. Coding requirements and healthcare programs and processes are presented. Attention is given to health policy, patient care and coordination, and health delivery models.

Course Prerequisites and Credit Hours

Enrollment in School of Accounting Executive Programs (including certificate programs) or permission of academic director.



Course Learning Objectives

- Obtain a foundation of healthcare delivery and reimbursement principles.
- Understand state, federal, and private payer run health programs and identify who uses and abuses these systems.
- Comprehend ways to improve patient care coordination, health policy, and health delivery models.
- Gain a broad understanding of global health and global health policy.
- Identify ways to improve patient care coordination, health policy, and health delivery models.
- Learn how to communicate within a healthcare setting.

Grading Scale

A = 100 - 90	C = 76 - 70
A- = 89	C- = 69
B+ = 88 - 87	D+ = 68 - 67
B = 86 - 80	D = 66 - 60
B- = 79	D- = 59
C+ = 78 - 77	F = below 59

Course Evaluation Method

Mid-term exam	100 points
Final exam	100 points
Research Paper	100 points
Short case(s) worth 20 points apiece	40 points
Discussion postings (2 to 3, worth 10 points apiece)	<u>60 points</u>
Total points	<u>400 points</u>

Exams

There will be two exams given during the semester. There are no makeup exams without documented proof of a serious emergency, or prior arrangements made with the instructor. It is your responsibility to contact the instructor prior to the exam (or as soon as possible thereafter). Makeup exams must be taken prior to the next regularly scheduled class.

Late Submission or Assignment or Exams

The instructor at his discretion may decline to accept late assignments. Assignments submitted late and accepted by the instructor will receive a 10% reduction in the grade for each day they are submitted late. The only exception to this policy will be a serious documented emergency or prior arrangements made with the instructor.



Florida Atlantic University
COLLEGE OF BUSINESS

Important dates

Last day to drop a course without receiving a “W” (fee liable) is mm/dd/yy.

Last day to drop a course without receiving an “F” (fee liable) is mm/dd/yy.

(Note: These dates are furnished for your convenience; you are responsible for confirming the accuracy of these dates with the university registrar.)

Additional Course Policies

Distance learning: Distance learning requires a high degree of responsibility, dedication, and self-discipline on your part. You are responsible for

1. Either attending or listening to recorded lectures,
2. Reading assigned material,
3. Completing and submitting any assigned homework on a timely basis, and
4. Participating in threaded discussions.

E-college help desk: If you have technical difficulties, you may contact the E-college help desk at helpdesk@faumba.net or at (877) 740-2213. See information below for more detail.

Problems using eCollege, Accessing Videos, and other Technology Problems:

The School of Accounting Executive Programs maintains an information technology help desk dedicated exclusively to its executive students.

The help desk is staffed by 3 full-time IT Professionals and is open 9:00 to 5:00 on weekdays and during limited hours on the weekends, according to the schedule published at <http://it.schoolofaccounting.com>.

Please report all technical issues directly to
<http://helpdesk.schoolofaccounting.com>.

Please do not report technical issues to me or to any of our staff by email or other means outside of <http://helpdesk.schoolofaccounting.com>, as this will only cause a significant delay in your getting help.

Professors do not provide technical support for eCollege, course video, or other IT services. Emailing your professor (or other person) will likely add a long delay in your getting help. If you email your professor about a problem, it might take a couple of days before your professor forwards your message to one of the IT staff professionals. The IT staff professional might be out of office and not receive the forwarded email message for a couple more days. Then, when the IT professional person does receive your email message, he or she will have to contact you and manually create a support ticket. The entire process could take up to a week or longer. On the other hand, if you instead submit your report or request directly to



<http://helpdesk.schoolofaccounting.com>, a support ticket will automatically be created, and an email copy of your request will instantly be sent to the IT staff professional on duty at the time. During normal business hours, your request will immediately be delivered to all 3 full-time IT professionals. Further, you will receive an immediate email response that contains a login ID and password that you can use to track progress relating to your issue.

Some typical IT problems served by <http://helpdesk.schoolofaccounting.com> include:

1. You can't login to eCollege
2. You are having problems within eCollege
3. You have problem viewing or hearing a class video
4. You are having a problem submitting an online quiz

During Saturday live lectures you can be connected directly to the video engineer for your live classroom by visiting <http://helpdesk.schoolofaccounting.com> and clicking on the Live Support Button. This is the simplest and fastest way to get help during live lectures for lecture-related problems.

Course conduct: When responding to comments made by others, be respectful. According to Sec. 6C5-7.007 of Florida Atlantic University (FAU) Rules and Regulations, students who intentionally act to impair the mission of FAU shall be subject to appropriate disciplinary actions by University authorities for disruptive conduct. Postings of messages that do not reasonably serve to further the educational experience of students can be considered disruptive conduct and may result in the deletions of these postings by the board administrator. Repeated postings can result in more serious action, such as dismissal from the program.

Academic Honesty and Classroom Conduct: A fundamental principle of academic, business, and community life is honesty. In the academic environment, it is imperative that you not plagiarize. Plagiarism guidelines that apply to printed materials also apply to information and materials obtained from the Internet.

Academic Irregularities: All students are referred to Chapter 6C5-4.001, entitled "Honor Code, Academic Irregularities, and Student's Grievances", of the Student Handbook. It is the policy of the School of Accounting to adhere to the provisions of this section. Faculty of the School of Accounting will secure the maximum penalty in the event a violation of this section is observed.

For more comprehensive information, visit
Code of Academic Integrity of the University Regulations, Chapter 4, Regulation 4.001:
http://www.fau.edu/regulations/chapter4/4.001_Code_of_Academic_Integrity.pdf



You are expected to abide by the “School of Accounting Policies” found at <http://business.fau.edu/departments/accounting/school-of-accounting-policies/index.aspx#.UQvK7vK69Z8>

Changes: I reserve the right to modify this syllabus at any time in the semester. I pledge to try to be as fair as I possibly can when making any changes to this syllabus.

Course Outline

Tentative Class Schedule* Spring 2013			
Date	Session	Topic	Reading Assignment/Discussions and Other Assignments*
	1	Intro, changing U.S. healthcare system, including payment, access and politics	Chapters 1 – 3 in <u>Understanding Health Policy: A Clinical Approach</u> and chapter 1 in <u>Delivering Health Care in America</u> . On-line discussion in e-College
	2	Healthcare reimbursement	Chapter 4 in <u>Understanding Health Policy: A Clinical Approach</u> , chapter 6 in <u>Delivering Health Care in America</u> and handouts/web research.
	3	How healthcare is organized, healthcare workforce	Chapters 5 – 7 in <u>Understanding Health Policy: A Clinical Approach</u> and chapter 4 in <u>Delivering Health Care in America</u> . On-line discussion in e-College
	4	Cost control, healthcare quality issues	Chapters 8 – 11 in <u>Understanding Health Policy: A Clinical Approach</u> and chapter 12 in <u>Delivering Health Care in America</u> . Written case study
	5	Long-term care, medical ethics & rationing	Chapters 12 and 13 in <u>Understanding Health Policy: A Clinical Approach</u> . On-line discussion in e-College
	6	National health insurance, conflict, U.S. healthcare policy	Chapters 15 and 16 in <u>Understanding Health Policy: A Clinical Approach</u> and chapter 13 in <u>Delivering Health Care in America</u> . On-line discussion in e-College
	7	Healthcare fraud Mid-term review	Guest speaker former federal attorney healthcare fraud, handouts Midterm exam due by 11:59 p.m.



Florida Atlantic University
COLLEGE OF BUSINESS

		Spring break	No class
8	Global health: Past, present, and future, environmental health in the global context		Chapters 1 and 5 in <u>Understanding Global Health</u> . Written case study
9	Primary care in global health		Chapters 7 and 10 in <u>Understanding Global Health</u> On-line discussion in e-College
10	Aging populations and chronic illness, economics of global health		Chapters 11 and 14 in <u>Understanding Global Health</u> On-line discussion in e-College Due date of research paper
12	Global health ethics		Chapters 16 <u>Understanding Global Health</u>
13	Legal issues in hco operations		Guest speaker healthcare attorney
14	Executive dilemmas in managing hco's, final exam review		Research articles from current issues highlighting management issues in healthcare Final exam due by 11:59 p.m.

*Discussion questions, case studies, other written assignments and exams will be posted in e-College in the appropriate week with detailed instructions.

This schedule is tentative; therefore, this schedule could be changed, including topics and assignments, at any time during the semester.

Selected University and College Policies

Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see University Regulation 4.001.



Disability Policy Statement

In compliance with the Americans with Disabilities Act (ADA), students who require special accommodation due to a disability to properly execute coursework must register with the Office for Students with Disabilities (OSD) – in Boca Raton, SU 133, (561) 297-3880; in Davie, LA 203, (954) 236-1222; in Jupiter, SR 117, (561) 799-8585; or, at the Treasure Coast, CO 128, (772) 873-3305 – and follow all OSD procedures.

Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices **and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations** and work assignments. For further information, please see Academic Policies and Regulations.

University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a "C". This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the university's Writing Across the Curriculum and Gordon Rule math requirements also have a minimum grade requirement of a "C". Course syllabi give individualized information about grading as it pertains to the individual classes.

Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

Withdrawals

Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.

The procedures for a grade appeal may be found in Chapter 4 of the University Regulations.

Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as "... *activities which interfere with the educational mission within classroom.*" Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.

Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct

Reading List for the Following Two Proposed Courses:

Advanced Healthcare Industry Overview for Forensic Accountants (ACG 6868)

Healthcare Industry Overview for Forensic Accountants (ACG 5866)

AHRQ. 2011. 2010 Nation Health Care Disparities Report. Rockville, MD: Agency for Healthcare Research and Quality.

Almgren, G. 2013. Health Care Politics, Policy, and Services (2e). New York: Springer Publishing Co.

Austin, A. and V. Wetle. 2012. The United States Health Care System (2e). Boston, MA: Pearson.

Borkowski, N. 2009. Organizational Behavior, theory, and Design in Healthcare. Burlington, MA: Jones & Bartlett Learning.

Bodenheimer, T. and G. Grumbach. 2009. Understanding Health Policy (5e). New York: McGraw-Hill Companies, Inc.

Carroll, R. 2009. Risk Management Handbook for Health Care Organizations, American Society for Healthcare Risk Management. San Francisco, CA: Jossey-Bass.

Davidson, S. 2010. Still Broken, Understanding the U.S. Health Care System. Berkley, CA: Stanford University Press.

Dyck, B. and M. Neubert. 2010. Management: Current practice and new directions. New York: Houghton Mifflin Harcourt Publishing Company.

Ellingson, L. 2002. Communication, collaboration, and teamwork among health care Professionals. *Communication Research Trends*, Vol. 21 (3).

Feldstein, P. 2012. Health Care Economics (7e). Clifton Park, NY: Delmar Cengage Learning.

Gray, B. May 1, 2012. Long waits at the doctor's office disrespect patients. <http://www.kevinmd.com/blog/2012/05/long-waits-doctors-office-disrespect-patients.html> [Accessed: March 11, 2013].

HHS. n.d. Effective communication in hospitals. <http://www.hhs.gov/ocr/civilrights/resources/specialtopics/hospitalcommunication/index.html> [Accessed: March 11, 2013].

HITECH Act. n.d. The HITECH act. <http://www.hipaasurvivalguide.com/hitech-act-summary.php> [Accessed: March 11, 2013].

Howlett, B., E. Rogo, and T. Shelton. 2014. Evidence-Based Practice for Health Professionals. Burlington, MA: Jones & Bartlett Learning.

Joynt, K. and A. Jha. March 6, 2013. A Path Forward on Medicare Readmissions. *The New England Journal of Medicine*. DOI: 10.1056/NEJMp1300122.

Markle, W., M. Fisher, and R. Smego. 2007. Understanding Global Health. New York: McGraw-Hill Companies, Inc.

McDonough, J. 2012. Inside National Health Care Reform. Sacramento, CA : University of California Press.

Moore, J., T. Litman, and L. Robins. 2008. Health Politics and Policy (4e). Clifton Park, NY: Delmar Cengage Learning,

Yesalis, C. and R. Plolitzer. 2013. Fundamentals of US Health Care: Principles and Perspectives. Clifton Park, NY: Delmar Cengage Learning.

Page, A., editor. 2004. Keeping patients safe: Transforming the work environment of nurses. Washington, DC: The National Academies Press.

Pozgar, G. 2012. Legal Aspects of Health Care Administration (11e). Burlington, MA: Jones & Bartlett Learning.

Shi, L. and D. Singh. 2013. Essentials of the U.S. Health Care System (3e). Burlington, MA: Jones & Bartlett Learning.

Starr, P. 1982. The Social Transformation of American Medicine. New York: Basic Books, Inc.

Sultz, H. and K. Young. 2011. Health Care USA Understanding Its Organization and Delivery (7e). Burlington, MA: Jones & Bartlett Learning

Teitelbaum, J. and S. Wilensky. 2013. Essentials of Health Policy and Law (2e). Burlington, MA: Jones & Bartlett Learning.

RE: One last thing...

Peggy Golden

Sent: Tuesday, October 09, 2012 11:33 AM

To: George Young

Its fine as long as you don't use up our adjunct time

Peggy A. Golden, PhD

Chair and Professor, Management Programs

Florida Atlantic University

(Vox) 1.561.297.4506 (Cell) 954.818.2417

(FAX)561.297.2675

"Most of the things worth doing in the world had been declared impossible before they were done"Louis D. Brandeis

From: George Young

Sent: Tuesday, October 09, 2012 8:31 AM

To: Peggy Golden

Subject: One last thing...

Hello Peggy,

I was thinking of the discussion we had about the two 6000-level courses that were virtually identical to the two 5000-courses (one of which is Alan's). Would you have any objection if we offered the two 6000-level courses as long as we restricted enrollment in these courses to students enrolled in the School of Accounting Executive Programs?

Here's the expected titles, descriptions, and prerequisites of these two courses (you can see that they are identical to the two 5000-level courses you approved a couple of days ago):

ACG 6XXX: Accounting & Fraud Examination Concepts for Healthcare: The nature of fraud and how it is committed, an introduction to actions that can be taken to determine the presence of fraud and procedures that can be implemented to deter it, and the proper manner in which allegations of fraud should be investigated to meet the requirements of civil/criminal court procedure.

Prerequisites: Enrollment in School of Accounting Executive Programs (including certificate programs) or permission of academic director.

ACG 6XXX: Healthcare Industry Overview for Forensic Accountants: This course provides a global overview of healthcare and the medical profession including comprehensive coverage of rules and regulations. Coding requirements and healthcare programs and processes are covered. Attention is given to health policy, patient

care and coordination, and health delivery models.

Prerequisites: Enrollment in School of Accounting Executive Programs (including certificate programs) or permission of academic director.

Thanks for considering my request, Peggy.

Sincerely,

George

George Young, Ph.D., CFE, CPA
Associate Professor
Academic Director
School of Accounting Executive Programs
Master of Accounting (Forensic Accounting Concentration)
and Master of Tax
College of Business
Florida Atlantic University
3200 College Avenue
Liberal Arts Building, Room 428C
Davie, FL 33314
(954) 236-1195