DEPARTMENT: SCHOOL OF ACCOUNTING

COMPLETE COURSE TITLE: Healthcare Industry Overview for Forensic Accountants

TEXTBOOK INFORMATION:
SHI, L. & SINGH, D. 2012. DELIVERING HEALTH CARE IN AMERICA: 5TH EDITION. JONES AND BARTLETT PUBLISHERS, Sudbury, MA

CREDIT: 3

MINIMUM QUALIFICATIONS NEEDED TO TEACH THIS COURSE: Academically or Professional Qualified to teach Masters Level Accounting or Healthcare Fraud Courses

PREREQUISITES: Enrollment in School of Accounting Executive Programs (including Certificate Programs) or permission of academic director

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

GRADING (SELECT ONLY ONE GRADING OPTION): REGULAR  Satisfactory/Unsatisfactory

COURSE DESCRIPTION, NO MORE THAN THREE LINES: 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.

Approved by:
Department Chair:
College Curriculum Chair:
College Dean:
UGPC Chair:
Graduate College Dean:
UFS President:
Provost:

Date:
2/12/13
3/11/13
3/11/13
3/20/2013
3/21/13

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.

FAUniverseGrad—Revised September 2012
ACG 5866
CRN XXXXX
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


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

Course Description
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.

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

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>100 - 90</td>
</tr>
<tr>
<td>A-</td>
<td>89</td>
</tr>
<tr>
<td>B+</td>
<td>88 - 87</td>
</tr>
<tr>
<td>B</td>
<td>86 - 80</td>
</tr>
<tr>
<td>B-</td>
<td>79</td>
</tr>
<tr>
<td>C+</td>
<td>78 - 77</td>
</tr>
<tr>
<td>C</td>
<td>76 - 70</td>
</tr>
<tr>
<td>C-</td>
<td>69</td>
</tr>
<tr>
<td>D+</td>
<td>68 - 67</td>
</tr>
<tr>
<td>D</td>
<td>66 - 60</td>
</tr>
<tr>
<td>D-</td>
<td>59</td>
</tr>
<tr>
<td>F</td>
<td>below 59</td>
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</tbody>
</table>

Course Evaluation Method

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mid-term exam</td>
<td>100</td>
</tr>
<tr>
<td>Final exam</td>
<td>100</td>
</tr>
<tr>
<td>Short case(s) worth 20 points apiece</td>
<td>40</td>
</tr>
<tr>
<td>Discussion postings (2 to 3, worth 10 points apiece)</td>
<td>60</td>
</tr>
<tr>
<td>Total points</td>
<td>300</td>
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</tbody>
</table>

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.
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**

<table>
<thead>
<tr>
<th>Date</th>
<th>Session</th>
<th>Topic</th>
<th>Reading Assignment/Discussions and Other Assignments*</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Intro</td>
<td>Intro, changing U.S. healthcare system, including payment, access and politics</td>
<td>Chapters 1 – 3 in Understanding Health Policy: A Clinical Approach and chapter 1 in Delivering Health Care in America. On-line discussion in e-College</td>
</tr>
<tr>
<td>2</td>
<td>Healthcare reimbursement</td>
<td>Healthcare reimbursement</td>
<td>Chapter 4 in Understanding Health Policy: A Clinical Approach, chapter 6 in Delivering Health Care in America and handouts/web research.</td>
</tr>
<tr>
<td>3</td>
<td>How healthcare is organized, healthcare workforce</td>
<td>How healthcare is organized, healthcare workforce</td>
<td>Chapters 5 – 7 in Understanding Health Policy: A Clinical Approach and chapter 4 in Delivering Health Care in America. On-line discussion in e-College</td>
</tr>
<tr>
<td>4</td>
<td>Cost control, healthcare quality issues</td>
<td>Cost control, healthcare quality issues</td>
<td>Chapters 8 – 11 in Understanding Health Policy: A Clinical Approach and chapter 12 in Delivering Health Care in America. Written case study</td>
</tr>
<tr>
<td>7</td>
<td>Healthcare fraud Mid-term review</td>
<td>Healthcare fraud Mid-term review</td>
<td>Guest speaker former federal attorney healthcare fraud, handouts Midterm exam due by 11:59 p.m.</td>
</tr>
<tr>
<td>Date</td>
<td>Topic</td>
<td>Chapters</td>
<td>Activities</td>
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<tr>
<td>8</td>
<td>Global health: Past, present, and future, environmental health in the global context</td>
<td>Chapters 1 and 5 in <em>Understanding Global Health</em></td>
<td>Written case study</td>
</tr>
<tr>
<td>9</td>
<td>Primary care in global health</td>
<td>Chapters 7 and 10 in <em>Understanding Global Health</em></td>
<td>On-line discussion in e-College</td>
</tr>
<tr>
<td>10</td>
<td>Aging populations and chronic illness, economics of global health</td>
<td>Chapters 11 and 14 in <em>Understanding Global Health</em></td>
<td>On-line discussion in e-College</td>
</tr>
<tr>
<td>12</td>
<td>Global health ethics</td>
<td>Chapters 16 <em>Understanding Global Health</em></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Legal issues in hco operations</td>
<td>Guest speaker healthcare attorney</td>
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<tr>
<td>14</td>
<td>Executive dilemmas in managing hco’s, final exam review</td>
<td>Research articles from current issues highlighting management issues in healthcare</td>
<td>Final exam due by 11:59 p.m.</td>
</tr>
</tbody>
</table>

*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*. 

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6
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)**


Re: Proposed Healthcare Fraud certificate courses

Peggy Golden

Sent: Sunday, October 07, 2012 3:18 PM
To: George Young
Cc: Dennis Palkon; Somnath Bhattacharya

We have no objections to this timely certificate program. Good luck.

Peggy

Chair, Management Programs

On Oct 7, 2012, at 2:10 PM, "George Young" <Gyoung@fau.edu> wrote:

Hello Peggy,

I hope you’re doing well. I saw you at the Faculty Assembly meeting a week ago last Friday but didn’t get to say “hello” to you.

I am writing to you today because the School of Accounting is proposing four new healthcare fraud courses and I wanted to know whether you and your faculty objected to us offering these courses. We expect to offer them in the context of our healthcare fraud and compliance certificate program, a part of the School of Accounting Executive Programs (SOAEP). (The reason I am contacting you is that I’ve been the academic director of this program since it began in 2003.)

I’m also copying Dennis Palkon on this message. As I understand, Dennis is aware of our program through discussions with Sylwia Dzialdak, the Director of the SOAEP. One of your part-time faculty members, Dr. Alan Whiteman, teaches a course about the healthcare profession (Healthcare Industry Overview) in our program (he was suggested by the late Dr. Bob Hays and strongly endorsed by one of our employees, Marjory Moise, who took a class Alan taught).

The courses are:

ACG 5XXX Healthcare Fraud Examination Concepts:
Course Description: Overview of the nature of fraud and how it is committed including an introduction to the actions that can be taken to determine the presence of fraud and the procedures that can be implemented to deter it. Also covered is the proper manner in which allegations of fraud should be investigated to meet the requirements of civil/criminal court procedure.

ACG 5XXX Healthcare Industry Overview
Course Description:
This course provides students with a global overview of healthcare and the medical profession, including a comprehensive review of rules and regulations. This course will explain coding requirements and healthcare programs and processes (Medicare, Medicaid, and other state and federal run programs). Focus will also be given on health policy, patient care and coordination, and health delivery models.

ACG 5XXX Healthcare Audit & Fraud Examination Principles I
Course Description:
In this class, you will acquire the essential knowledge and necessary skills to conduct healthcare fraud examinations. This course will provide a high-level overview of healthcare market participants, and delve into ways in which each player can contribute fraud, waste, and abuse in the system.
ACG5XXX Healthcare Audit & Fraud Examination Principles II

Course Description:
This class is a continuation of ACG 5XXX, Healthcare Audit & Fraud Examination Principles I, and involves the application of the concepts learned in that course to the investigation and resolution of healthcare fraud allegations.

Thank you, Peggy, for your consideration of my request.

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