

Nikou, Roshan

From: Graduate.Council.Web.Site@www.uky.edu
Sent: Wednesday, April 09, 2008 11:55 AM
To: Nikou, Roshan
Cc: Price, Cleo
Subject: Investigator Report

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College/Department/Unit: = CPH 665
Category:_ = Change
Date_for_Council_Review: = April 10, 2008
Recommendation_is:_ = Approve
Investigator: = Brett T. Spear
E-mail_Address = bspear@uky.edu

1__Modifications: = This request is from the College of Public Health to change the title of its course CPH 655 from \"Management Accounting for Health Care Organizations\" to \"Public Health Accounting and Finance\". This follows on a change in the prefix of the course last year from HSM to CPH, and reflects the transition from a school to a college of public health.

2__Considerations: = This change has obtained appropriate approvals. It appears to be quite a reasonable request. In addition to the change in the course title, there appears to be a modest change in the course description, with an emphasis on the use of accounting and financial management strategies in managing public health organizations. Thus, the change in title simply reflects the change in course content that emphasizes public health financial issues. I could not tell if the new course started in Fall 2007 or will begin in Fall 2008.

Either way, I recommend the change as requested.

3__Contacts: = I did email Dr. Ray Hill, instructor for this course, with several questions.

4__Additional_Information: =

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COLLEGE OF PUBLIC HEALTH

M E M O R A N D U M

TO: Health Care Colleges Council

FROM: Linda A. Alexander, EdD
Associate Dean for Academic Affairs

SUBJECT: Minor Course Change Proposal - CPH 655

DATE: January 31, 2008

It is the intention of the College of Public Health to change the title of its course CPH 655 from Management Accounting for Health Care Organizations to PUBLIC HEALTH ACCOUNTING AND FINANCE.

Within the last year we changed the course number from an HSM prefix to its current number. Since the transition from a school to a College of Public Health, we are continuing to make commensurate changes to reflect the emphasis on public health and this proposal reflects this effort.

The proposal has been reviewed and approved by the Academic Affairs Committee and the Faculty Council, according to our college's established bylaws.

Further information about this course can be obtained by contacting the department chair, Dr. Julia Costich, at 218-2094 or via email at jfcost0@email.uky.edu.

UNIVERSITY SENATE REVIEW AND CONSULTATION SUMMARY SHEET

Proposal Title: Minor Course Change Proposal – CPH 655 (Title Change)

Proposal Contact: Dr. Julia Costich
121 Washington Avenue, Room 105
218-2094 or via email at jfcost0@email.uky.edu.

Instruction: To facilitate the processing of this proposal please identify the groups or individuals reviewing the proposal, identify a contact person for each entry, provide the consequences of the review (specifically, approval, rejection, no decision and vote outcome, if any) and please attach a copy of any report or memorandum developed with comments on this proposal.

Reviewed By	Contact person	Consequences of Review	Date of Proposal Review	Review Summary Attached?
Health Services Management	Julia Costich, Chair	Approved	8-16-07	Yes
Academic Affairs Committee	Marta Mendiondo, Chair	Approved	12-7-07	Yes
Faculty Council	Glyn Caldwell, Chair	Approved	12-13-07	Yes
Office of Academic Affairs	Linda Alexander, Associate Dean	Approved	1-18-08	Yes

UNIVERSITY OF KENTUCKY
APPLICATION FOR CHANGE IN EXISTING COURSE: MAJOR & MINOR

1. Submitted by College of Public Health Date 8-16-07
Department/Division offering course Health Services Management
2. Changes proposed:
(a) Present prefix & number CPH 655 Proposed prefix & number Same
(b) Present Title Management Accounting for Health Care Organizations
New Title Public Health Accounting and Finance
(c) If course title is changed and exceeds 24 characters (Including spaces), include a sensible title (not to exceed 24 characters) for use on transcripts:
Accounting and Finance
(d) Present credits: 3 Proposed credits: 3
(e) Current lecture: laboratory ratio N/A Proposed: N/A
(f) Effective Date of Change: (Semester & Year) Spring 2008
3. To be Cross-listed as: _____
Prefix and Number Signature: Department Chair
4. Proposed change in Bulletin description:
(a) Present description (including prerequisite(s):
This course is designed to introduce the use of management accounting techniques to decision making in health care organizations. Lectures, problems, and cases will be used to provide an opportunity to focus on the various types of health care providers. Prereq: MHA/MPA program status and HA 601 and HA 621
(b) New description:
This course is designed to introduce the use of accounting and financial management techniques in the management of public health organizations. Emphasis will be on the use of accounting and financial information to achieve management functions such as planning, staffing, organizing, controlling, and directing.
(c) Prerequisite(s) for course as changed: Enrollment as an MPH student
5. What has prompted this proposal?
Incorporation of content from another course.
6. If there are to be significant changes in the content or teaching objectives of this course, indicate changes:
none
7. What other departments could be affected by the proposed change?
none
8. Is this course applicable to the requirements for at least one degree or certificate at the University of Kentucky? Yes No
9. Will changing this course change the degree requirements in one or more programs? Yes No
If yes, please attach an explanation of the change. (NOTE – If “yes,” program change form must also be submitted.)
10. Is this course currently included in the University Studies Program? Yes No
If yes, please attach correspondence indicating concurrence of the University Studies Committee.

**UNIVERSITY OF KENTUCKY
APPLICATION FOR CHANGE IN EXISTING COURSE: MAJOR & MINOR**

11. If the course is 400G or 500 level, include syllabi or course statement showing differentiation for undergraduate and graduate students in assignments, grading criteria, and grading scales. Check here if 400G-500.
12. Is this a minor change? Yes No
(NOTE: See the description on this form of 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 latter deems the change not to be minor, it will be sent to the appropriate Council for normal processing.)
13. Within the Department, who should be consulted for further information on the proposed course change?

Name: Dr. Ray Hill Phone Extension: 7-5678 ext 82017

Signatures of Approval:

Academic Affairs Committee

Faculty Council

Date of Approval by Department Faculty	Reported by Department Chair
Date of Approval by College Faculty	Reported by College Dean
*Date of Approval by Undergraduate Council	Reported by Undergraduate Council Chair
*Date of Approval by Graduate Council 3/18/08	Reported by Graduate Council Chair
*Date of Approval by Health Care Colleges Council (HCCC)	Reported by HCCC Chair
*Date of Approval by Senate Council	Reported by Senate Council Office
*Date of Approval by University Senate	Reported by Senate Council Office

*If applicable, as provided by the Rules of the University Senate.

The Minor Change route for courses is provided as a mechanism to make changes in existing courses and is limited to one or more of the following:

- a. change in number within the same hundred series;
- b. editorial change in description which does not imply change in content or emphasis;
- c. editorial change in title which does not imply change in content or emphasis;
- d. change in prerequisite which does not imply change in content or emphasis;
- e. cross-listing of courses under conditions set forth in item 3.0;
- f. correction of typographical errors. [University Senate Rules, Section III - 3.1]

**CPH 655 – Public Health Accounting and Finance
Fall 2007**

Day and Time: Thursday 6:00 – 8:30 pm

Room: CPH 115

Instructor: Ray Hill, Dr.P.H.

Office: College of Public Health
121 Washington St., Room 103B

Communications: Phone: 257-5678 ext. 82017
E-mail: rhill@uky.edu

Office Hours: 4-6:00 pm Thursday or by appointment

Text: Financial Management for Public, Health, and Not-for-Profit Organizations
Steven A. Finkler

Course Description:

This course is designed to introduce the use of management accounting techniques in the management of public organizations. Emphasis will be on the use of accounting information to achieve management functions such as: planning, staffing, organizing, controlling and directing.

Course Method:

Interactive lectures and case studies will be used to develop an understanding of the managerial accounting concepts and techniques and the application of these tools to real world issues.

“In this culture, objective facts are regarded as pure, while subjective feelings are suspect and sullied. We turn every question we face into an objective problem to be solved- and we believe that for every objective problem there is some sort of technical fix. That is why we train doctors to repair the body but not to honor the spirit; clergy to be CEOs but not spiritual guides; teachers to master techniques but not to engage their students’ souls” Parker J. Palmer, The Courage to Teach.

Course Objectives:

- To develop an understanding of the fundamental tools of managerial accounting and its importance in the public health environment.
- To understand the conceptual framework on which managerial accounting can be used to maximize the efficiency and effectiveness of an organization.
- To apply the tools and concepts developed in the course in understanding issues in the public health environment.

Skills and Knowledge:

Students completing the course will have acquired the following skills and knowledge:

- Understand the purpose of financial accounting and cost accounting, as distinct from management accounting, and the use of each in achieving the management accounting functions.
- Be familiar with the use of management accounting in the management of public health organizations.

- Be able to apply variance analysis models to revenue and cost data for performance measurement.
- Be able to apply financial analysis techniques to the financial statements of organizations.
- Be able to use capital budgeting techniques as they apply to investment decisions in public organizations
- Be able to use management accounting to assist in achieving quality.

Evaluation:

Exams (50%): Two exams (25%) each; per course schedule.

Group Discussion Leader (25%): Each student will lead a discussion session either related to the questions for discussion or problems and at least one Application article at the end of the assigned chapter. Each discussion leader will be asked to present key points and be prepared to answer questions from the class and instructor.

Quizzes (25%): There will be six unannounced quizzes, the lowest grade will be dropped, and quizzes can not be made-up.

Class #	Date	Topic	Assignment
1	Aug. 24	<u>Introduction and Overview of course</u>	
2	Aug. 31	<u>Introduction to Financial Management</u>	Chapters 1
3	Sept. 7	<u>Planning for Success (BUDGETING)</u> Group Discussion: Questions; 2-1, 2-3, 2-5, 2-7, and 2-9	Chapter 2
4	Sept. 14	<u>Additional Budgeting Concepts</u> Group Discussion: Questions; 3-1, 3-2, 3-6, and 3-7 Problem; 3-21	Chapter 3
5	Sept. 21	<u>Understanding Costs</u> Group Discussion: Questions; 4-1, 4-2, 4-3, 4-4, and 4-7 Problems; 4-15	Chapter 4
6	Sept. 28	<u>Capital Budgeting and Long-Term Financing</u> Group Discussion: Questions; 5-2, 5-4, 5-11, and 5-15 Case Study; Mead Meals on Wheels Center – Part II	Chapter 5
7	Oct. 5	<u>Managing Short – Term Resources and Obligations</u> Group Discussion: Questions; 6-3, 6-9, 6-15, and 6-16 Problem; 6-26	Chapter 6
8	Oct. 12	<u>Accountability and Control</u> Group Discussion: Questions; 7-7, 7-9, 7-11, 7-12, and 7-18 Problem; 7-24	Chapter 7
9	Oct. 19	Midterm	
10	Oct. 26	Guest Speaker	
11	Nov. 2	<u>Taking Stock of Where You Are</u> Group Discussion: Questions; 8-3, 8-6, 8-13, 8-14, and 8-17 Problem; 8-23	Chapter 8
12	Nov. 9	<u>Reporting the Results of Operations</u> Group Discussion: Questions; 9-2, 9-3, 9-6, 9-7, and 9-10	Chapter 9
13	Nov. 16	<u>Unique Aspects of Accounting for Not-for-Profit and Health Care Organizations</u> Group Discussion; Questions; 10-3, 10-10, and 10-12 Problems; 10-15 and 10-16	Chapter 10
14	Nov. 23	T - day	

15	Nov. 30	<u>Unique Aspects of Accounting for State and Local Governments</u> Group Discussion: Questions; 11-1, 11-5, 11-6, and 11-9	Chapter 11
16	Dec. 7	<u>Financial Statements Review;</u> Course Review	Chapter 12, pages 498-
	Dec. 14	Final	506

** All assignments are subject to change based on events and the judgment of the instructor, as to the best methods of presenting the material.

Academic Dishonesty and Plagiarism

Plagiarism is the act of presenting the ideas or work of another person as your own. It does not matter if you use the work of another that is printed in a journal or book, or simply to resubmit the work of another student; if it is not properly referenced and displayed as a quote or the idea of another, it is plagiarism. Academic dishonesty refers to all other questionable actions that may occur related to tests and other class activities. Plagiarism and academic dishonesty will not be tolerated and University policies will be followed