The Ohio State University College of Public Health
PUBHHMP 7620: Health Services Finance I
Course Syllabus
Autumn 2025

Course Information

- **Course times:** Monday and Wednesday, 5:30 PM - 6:50 PM
- **Course location:** Cunz Hall 330
- **Credit hours:** 3
- **Mode of delivery:** In-Person

Instructor

- **Name:** Laura Stillion, MHA, MSL, FACHE
- **Email:** Stillion.15@osu.edu
- **Cell:** (614) 570-6088
- **Office hours:** By appointment
- **Preferred means of communication:**
    - My preferred method of communication for questions is my **OSU email.**
    - My class-wide communications will be sent through the Announcements tool in Carmen. Please check your notification preferences (go.osu.edu/canvas-notifications) to be sure you receive these messages.

Teaching Assistant

- **Name:** Sophia Lou
- **Email:** lou.215@buckeyemail.osu.edu
- **Office hours**: **Wednesdays 9:30–10:30 AM**

    In person – Cunz 326
    Zoom:
    Link: https://osu.zoom.us/j/91277882646?pwd=xnJgfMOfAXqPBPyxX3Bas1sHDwkDZh.1
    Meeting ID: 912 7788 2646
    Passcode: 119110

- **Responsibilities**: The TA for this course will be available to meet with students during TA office hours. The TA will also assist with grading assignments; however, the instructor will assign all final grades. Questions concerning grading should be directed to the instructor, not the TA.

Course Prerequisites

Successful completion of the MHA accounting pre-requisite.

Course Description

This course provides an introduction to the field of health services finance. 7620 is the first of a three-course sequence on the subject**.** The major focus of 7620 is managerial finance, which provides a front end for the finance topics covered in 7621. **This course covers the following topics:**

- The financial environment of the healthcare industry
- The income statement and the statement of changes in equity
- The balance sheet and the statement of cash flows
- Financial condition analysis
- Cost behavior and profit analysis
- Cost allocation
- Pricing and service decisions

Course Objectives

The objectives for this course are listed below. This course is designed to support students' achievement of specified MHA competencies which are summarized in the following table. Upon successful completion of this course, you should be able to:

Course Objective	MHA Competency
Describe the major players (health service settings) in the health services industry, how these settings have changed over time, and the financial issues these settings raise for healthcare managers.	10
Describe the alternative forms of business organization health services companies can employ and the provider risk posed by each form.	10
Describe the third-party payer system, the incentives created by different payment methods and their effect on provider risk.	10
Describe the key components of the four financial statements routinely prepared by health services companies and explain how these statements are related and why each statement is important to both managers and outside stakeholders.	8
Conduct a profit analysis to evaluate the impact of changing assumptions on both profitability and breakeven points.	8, 22, 25
Describe the process of cost allocation in health services organizations, explain the role of cost drivers, and apply cost-allocation techniques to different organizational situations.	8, 22, 25
Conduct an analysis to establish prices and determine service offerings under fee-for-service and capitation payment schemes.	8, 22, 25
Work as part of project team to evaluate the financial condition of a health services organization and prepare a report suitable for presentation to the governing board with detailed findings.	8, 19, 22, 24, 25

MHA Program Competency Development and Assessment

The MHA curriculum has been developed to support students' success of MHA Program Competencies over the two-year curriculum, with each course designed to focus on a designated subset of competencies. Within each course, faculty will design assignments to support students' development of specified competencies, formally assess students' progress towards their achievement at the target level for the course (basic, intermediate, advanced), and provide feedback to students as to whether a competency has been "met" or "needs work" by the end of the course. Please note, while there is often a relationship between competency achievement and overall course grade, the purpose of the competency assessment is to provide students with feedback that can be used for future development and growth.

The table below summarizes the competencies that will be developed in this course, and the activities/assignments that support students to develop this competency. Assignments in this course will be used to assess each student's achievement of the competencies. To meet a competency, a student must earn at least an 85% on the average of assignments used to measure the competency.

Competency	Level*	Assignments
MHA 8. Financial Management. Explain financial and accounting information, prepare and manage budgets, and evaluate investment decisions.	B	Quizzes, Exams, Module Exercise Sets
MHA 10. Health Care Issues and Trends. Explain important issues in health care, including circumstances causing major changes and reform in U.S. health care delivery.	B	Module 1 Quiz & Exercise Set
MHA 19. Critical Thinking. Evaluate a situation, issue, or idea by understanding and challenging assumptions, considering competing points of view, and anticipating potential effects within and beyond the health care system.	I	Quizzes, Exams, Module Exercise Sets
MHA 21. Verbal Communication. Demonstrate effective oral communication and presentation skills.	B	Group Project (Individual feedback) – see appendix C
MHA 22. Quantitative Skills. Analyze data and interpret quantitative information for organization decision making.	B	Quizzes, Exams, Module Exercise Sets
MHA 24. Performance Measurement. Identify and use data within organizations to improve performance.	I	Module 3 Quiz & Exercise Set

*B- basic skills, encompassing knowledge and comprehension of subject matter; I- intermediate skills, encompassing application to analyze a problem; A= advanced skills, encompassing ability to evaluate, judge, and synthesize information.

Course Principles & Expectations

This course is intentionally designed to prepare students for real-world expectations and experiences as a healthcare executive. All course activities, deliverables, topics, and structure are created based on feedback from current healthcare executives based on their expectations of new MHA graduate abilities. This course, and all finance courses in the MHA program, are significantly different from undergraduate courses with a focus on individual preparation, accountability and executive presence. This is a 3-credit hour course. Students should expect ~3 hours per week of time spent on direct class time (lectures, class discussions, in-class work time, etc.) in addition to 8-10 hours outside of the class on materials related to the course (reading, assignment preparation, etc.). It is expected that you manage the workload of this course in a professional manner, coming to class prepared, contributing to class discussion, and demonstrating a commitment to learning and personal development.

- **Class Time:** Although there will be at least one formal lecture for each module, most lectures will not cover all content provided in the slides and associated readings. Much of class time within each module will be discussion-based while working through in-class problem sets and real-world cases. If a student has questions about content not directly discussed in class, they should follow up in the textbook or reach out to the instructor or TA. This promotes critical thinking and elevates a student's experience to that in which they will face post-graduation.
- **Quizzes & Exams**: Although students will most likely not be taking formal quizzes and exams post-graduation, they will be asked to recall information in real-time and think critically about information that has been provided, also in real-time. Course quizzes and exams are used to prepare students for these real-world experiences. Quizzes also provide an opportunity for the instructor to modify instruction and make the learning more focused and manageable for students. Exams are designed to assess your understanding of key concepts and your ability to work independently to apply the tools and techniques of analysis to practical problems.
- **Cases:** Cases will be used during the course to evaluate the real-world application of the topics covered. It is expected that students come prepared for active discussion of the cases, with the instructor serving as a facilitator. Groups will be assigned to lead the discussion for each case, although all students are expected to participate in the class discussion.
- **In-Class Problem Sets:** Class time will be used to walk through module-specific problems to more deeply understand the process to set up the problems to ensure the correct output and interpretation. Although these problems are not graded, submissions will be required at the end of each class to allow the instructor to monitor student progress and positive attribution toward class participation grade.
- **Module Exercise Sets:** Information presented in class readings and lectures will be reinforced with out-of-class exercise sets. This allows students a low-stakes opportunity to think through module content individually and prepare for quizzes and exams.
- **Group Project:** The course group project is a way for students to apply what they have been learning throughout the entire course to a real-world organization.
- **Professional Development Articles:** Taking time for one's professional development in addition to daily work is critical to long term success. Although student's will be taking a formal professional development course, professional development activities should be intertwined in all work to think critically as to how the topics relate to specific course content. Therefore, short professional development articles will be posted with each module and will be briefly discussed during the first 5-10 minutes of the associated class. Although a formal grade will not be directly assigned to these readings and discussion, actively participating in the classroom discussion and submitting the short reflection will positively affect a student's participation grade.
- **Multiple assignments with the same due date:** The course is intentionally designed to have all module deliverables on the same due date. This gives students the opportunity to hone prioritization skills that will be required post-graduation. In a post-graduation experience, it will be a regular occurrence that a student is expected to balance multiple deliverables with similar timelines.

- **Attendance:** Research shows regular participation is one of the highest predictors of success. Student attendance is expected for all classes due to the intense and accelerated format of the class. If, for some reason, events preclude you from being able to attend a class, you should notify the instructor ***ahead of time***. Students are allowed two excused absences before an impact to the course grade.
- **Late Assignments:** Please refer to Carmen for due dates. Due dates are set to help you stay on pace and to allow timely feedback that will help you complete subsequent assignments. Delays in submission of assignments due to unforeseen events will be treated on a case-by-case basis and may require documentation for any extenuating circumstances.
- **Instructor Feedback and Response Time:** If you have a question, please contact me first through my **Ohio State** email address. I will reply to emails within 48 hours on days when class is in session at the university. I have provided my cell phone for emergencies only. If an email is sent the night before an exam or assignment due date, I may not be able to respond before the assignment is due.
    - **Class announcements:** I will send all important class-wide messages through the Announcements tool in Carmen. Please check your notification preferences (go.osu.edu/canvas-notifications) to ensure you receive these messages.
    - **Grading and feedback:** For assignments submitted before the due date, I will try to provide feedback and grades within seven days. Assignments submitted after the due date may have reduced feedback, and grades may take longer to be posted.
    - **Office Hours:** Office hours outlined above will provide students with the opportunity to get clarification on assignments, seek additional help and ensure they are prepared to submit assignments.
- **Discussion and Communication Guidelines:** The following are the expectations for how communication should be handled in the class. Above all, please remember to be respectful and thoughtful.
    - **Writing style:** While there is no need to participate in class discussions as if you were writing a research paper, you should remember to write using good grammar, spelling, and punctuation. A more conversational tone is fine for non-academic topics.
    - **Tone and civility:** Please maintain a supportive learning community where everyone feels safe and where people can disagree amicably. Guidance will be provided for discussions on controversial or personal topics.
    - **Citing your sources:** When we have academic discussions, please cite your sources to back up what you say. For the textbook or other course materials, list at least the title and page numbers. For online sources, include a link.
- **Electronic Devices in Class:** In this graduate-level course, it is the expectation that all students use professional judgement at the use of cell phones while in the classroom. It is understood that emergencies may arise in which cell phone use may be necessary, but it should not be the norm. Laptops should be brought to each class for class-use only.

Grading

Each student will be graded on the basis of performance in the following areas:

Module Exercise Sets	5%
Quizzes	10%
Case Study Executive Summaries	10%
Exam - Midterm	15%
Exam - Final	25%
Final Group Project	25%
Class Preparation & Participation	10%
Total	**100%**

Final course grades are based on a weighted average of the components listed above, using the scale shown below. Additionally, the following descriptive statements for each grade are guidelines for the assignment of letter grades to graduate students. The instructor reserves the right to adjust the grading scale if it appears necessary due to overall class performance. These adjustments will only raise a student's grade, not lower it.

Grading Scale

93–100: A	Outstanding work that reflects mastery of the material, and the ability to apply it critically and creatively
90–92.9: A-	Excellent work that reflects mastery of the material
87–89.9: B+	Good work that reflects mastery of most of the material
83–86.9: B	Good work that reflects mastery of some of the material
80–82.9: B-	Good work that reflects mastery of a few aspects of the material
77–79.9: C+	Mediocre work that reflects familiarity with, but not mastery of the material
73–76.9: C	Mediocre work that reflects familiarity with most of the material
70–72.9: C-	Mediocre work that reflects some familiarity with the material
67–69.9: D+	Mediocre work that reflects little familiarity with the material
60–66.9: D	Mediocre work that reflects little familiarity with the material
Below 60: E	Mediocre work that reflects little familiarity with the material

Description of Major Course Assignments

Module Exercise Sets (5% of grade):

- Each module will have an assigned exercise set, as outlined on the class schedule. These assignments are designed to enhance class discussion and to provide you and the instructor with an indication with how well you are meeting the learning objectives. Each student must turn in their own **individual** work, although discussions with your colleagues are permitted and encouraged.
- Students should be prepared to discuss and share their solutions to the exercises in class.
- Your grade for the exercise sets will be a function of your analytic approach, numerical accuracy, interpretation, clarity, and effort reflected on the exercise sets.

Quizzes (10% of grade):

- There will be five quizzes given throughout the course, one for each module. Quizzes will be given at the end of the class period and are closed notes. Students cannot utilize any outside resources during these quizzes. Quizzes will cover all materials previously reviewed in class and covered in the reading for that module. These quizzes are designed to assist your learning and your exam preparation. All quizzes will have a start and end time based on the number of questions on each quiz. The start and end time will be announced at the start of the quiz. Students who are late to class will not be awarded additional time. Students who are not able to attend class during a scheduled quiz will not be able to make up the quiz and will receive a zero. The lowest quiz grade in the semester will be dropped.

Case Study Executive Summaries (10% of grade):

- Each group will submit a **single page** executive summary overviewing their analysis and recommendations for each case discussed in class. Additionally, each group will also submit a formal excel analysis supporting their work for the associated case. The single page executive summary should be written in the format of a memo/email to a busy senior executive. Due dates are outlined in the course schedule and in Carmen.
    - Module 3: Case 25 – River Community Hospital (A)
    - Module 5: Case 6 – Big Bend Medical Center & Case 9 – Cambridge Transplant Ctr.

Exams (40% of grade):

- You will take two exams. Exam I will cover material from the start of the course to that point in the semester, and Exam II will be comprehensive, but more heavily weighted to content after the first exam. Exams will cover the lectures, including guest speakers and class discussions, cases and also all assigned readings regardless of whether explicitly discussed in class. The format of the exams will be problems and short answer. You are responsible for all material covered in class, even if you miss a class and have an absence excused. You will be able to have a single page (one side only) of notes to support your exam taking. This document will be turned in with the exam and not returned to you. Exam format, procedures, and ground rules will be discussed in class prior to each exam.

Final Group Project (25% of grade):

- As a part of this course, students have the opportunity to work on a group project incorporating topics learned throughout the course. Teams will be tasked with the preparation of a comprehensive analysis of the financial condition of a healthcare organization using audited financial statements. Students are expected to work outside of class with their group to complete this project. Unless otherwise warranted, each team member will earn the same grade. More information on this assignment will be provided in Carmen.

Class Preparation & Participation (10% of grade):

- Participating in class positively affects students learning in the following ways:
    - Prepares students for executive presence required post-graduation
    - Helps students retain and remember information
    - Confirms what they have already learned
    - Deepens their understanding of concepts

- Due to the importance of class participation in student learning, this course relies heavily on students' active participation. More specifically, this class is a community of learners, which means that we will depend on each other to create and maintain a positive learning environment, conducive to everyone's learning and growth. A positive learning community includes students who:
    - Are engaged
    - Are actively listening
    - Are prepared
    - Exhibit behavior supportive of a positive learning community

- Furthermore, a positive learning environment includes an instructor who is:
    - Prepared for class lectures
    - Respectful of students' contributions to class
    - Engaging students and eliciting student cooperation
    - Appropriately addressing issues that may compromise the development or maintenance of a positive learning environment
- There may be different perceptions of what is a positive learning environment. If something someone is doing (instructor, classmate), is interfering with your ability to learn, please let the instructor know. It is the instructor's intention to ensure this classroom is a safe place for all to learn.
- Preparation & participation grades will be evaluated by the following:
    - Attendance (25%)
    - Class Participation (25%) – See Appendix A
    - Professional Development Responses (25%)
    - Team Participation (25%) – See Appendix B

Required Materials and Technologies

Required Course Text:

- Louis C. Gapenski Healthcare Finance: An Introduction to Accounting and Financial Management, Seventh edition, Health Administration Press, 2021 (ISBN 9781640551862).
- Earlier editions are not supported as they can differ significantly from the current edition.

Other Materials:

- Additional case studies, readings, lecture notes, and illustrations may be posted on Carmen. All other materials are considered an integral and required part of the course.

Required Equipment:

- **Computer:** You will need a computer with Microsoft excel. Microsoft excel (non-web version) will be used during homework assignments, cases, quizzes, exams, and regularly in class.
- **Other:** a mobile device (smartphone or tablet) to use for BuckeyePass authentication.
- If you do not have access to the technology you need to succeed in this class, review options for technology and internet access at go.osu.edu/student-tech-access.

Carmen Website:

- All course materials (apart from the text, and unless otherwise indicated in class) will be available on Carmen. Be sure to check the website frequently for new postings.

Additional Resources:

- Students may need additional help outside of the class learning the material and working through problems. You are encouraged to schedule office hours if additional assistance is needed.
- For help with your password, university email, Carmen, or any other technology issues, questions or requests, contact the IT Service Desk, which offers 24-hour support, seven days a week.
    - Self Service and Chat: go.osu.edu/it
    - Phone: 614-688-4357 (HELP)
    - Email: servicedesk@osu.edu

Other Important Policies & Information

Ohio State's Academic Integrity Policy

- Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the university's Code of Student Conduct (studentconduct.osu.edu), and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the university's Code of Student Conduct and this syllabus may constitute "Academic Misconduct." See Descriptions of Major Course Assignments for specific guidelines about collaboration and academic integrity in the context of this class.
- The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: "Any activity that tends to compromise the academic integrity of the university or subvert the educational process." Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the university's Code of Student Conduct is never considered an excuse for academic misconduct, so it is recommended that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.
- If the instructor suspects that a student has committed academic misconduct in this course, they are obligated by university rules to report suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the university's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the university. If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact the instructor.
- Other sources of information on academic misconduct (integrity) to which you can refer include:
    - Committee on Academic Misconduct (https://oaa.osu.edu/academic-integrity-andmisconduct)
    - Ten Suggestions for Preserving Academic Integrity (go.osu.edu/ten-suggestions)
    - Eight Cardinal Rules of Academic Integrity (go.osu.edu/cardinal-rules)

Copyright for Instructional Materials

- The materials used in connection with this course may be subject to copyright protection and are only for the use of students officially enrolled in the course for the educational purposes associated with the course. Copyright law must be considered before copying, retaining, or disseminating materials outside of the course.

Creating an Environment Free from Harassment, Discrimination, and Sexual Misconduct

- The Ohio State University is committed to building and maintaining a community to reflect diversity and to improve opportunities for all. All Buckeyes have the right to be free from harassment, discrimination, and sexual misconduct. Ohio State does not discriminate on the basis of age, ancestry, color, disability, ethnicity, gender, gender identity or expression, genetic information, HIV/AIDS status, military status, national origin, pregnancy (childbirth, false pregnancy, termination of pregnancy, or recovery therefrom), race, religion, sex, sexual orientation, or protected veteran status, or any other bases under the law, in its activities, academic programs, admission, and employment. Members of the university community also have the right to be free from all forms of sexual misconduct: sexual harassment, sexual assault, relationship violence, stalking, and sexual exploitation.

- To report harassment, discrimination, sexual misconduct, or retaliation and/or seek confidential and non-confidential resources and supportive measures, contact the Office of Institutional Equity:
    - Online reporting form at equity.osu.edu,
    - Call 614-247-5838 or TTY 614-688-8605
    - Or email equity@osu.edu

- The university is committed to stopping sexual misconduct, preventing its recurrence, eliminating any hostile environment, and remedying its discriminatory effects. All university employees have reporting responsibilities to the Office of Institutional Equity to ensure the university can take appropriate action.
- All university employees, except those exempted by legal privilege of confidentiality or expressly identified as a confidential reporter, have an obligation to report incidents of sexual assault immediately. The following employees have an obligation to report all other forms of sexual misconduct as soon as practical but at most within five workdays of becoming aware of such information: 1. Any human resource professional (HRP); 2. Anyone who supervises faculty, staff, students, or volunteers; 3. Chair/director; and 4. Faculty member.

Your Mental Health

- As a student you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student's ability to participate in daily activities. The Ohio State University's Student Life Counseling and Consultation Service (CCS) is here to support you. If you find yourself feeling isolated, anxious, or overwhelmed, on-demand mental health resources (go.osu.edu/ccsondemand) are available. You can reach an on-call counselor when CCS is closed at 614- 292-5766. 24-hour emergency help is available through the National Suicide Prevention Lifeline website (suicidepreventionlifeline.org) or by calling 1-(800) 273-8255 (TALK). The Ohio State Wellness app (go.osu.edu/wellnessapp) is also a great resource.

COVID Precautions

- The university guidance on COVID precautions such as masks and social distancing can be found here: https://safeandhealthy.osu.edu/.

Religious Accommodations

- It is Ohio State's policy to reasonably accommodate the sincerely held religious beliefs and practices of all students. The policy permits a student to be absent for up to three days each academic semester for reasons of faith or religious or spiritual belief. Students planning to use religious beliefs or practices accommodations for course requirements must inform the instructor in writing no later than 14 days after the course begins. The instructor is then responsible for scheduling an alternative time and date for the course requirement, which may be before or after the original time and date of the course requirement. These alternative accommodations will remain confidential. It is the student's responsibility to ensure that all course assignments are completed. For more information about religious accommodations at Ohio State, visit odi.osu.edu/religious-accommodations.

Weather or Other Short-Term Closing

- Should in-person classes be canceled, I will notify you as to which alternative methods of teaching will be offered to ensure continuity of instruction for this class. Communication will be via Carmen.

Food Security (https://www.buckeyefoodalliance.org/, 614-688-2508)

- The Ohio State University is committed to ensuring that all students have access to adequate and healthy food. Any undergraduate or graduate student with a BuckID may confidentially use the Buckeye Food Alliance food pantries. No proof of need is required. The pantry is located in Lincoln Tower, Suite 150 (1800 Cannon Dr., Columbus, OH 43210). Check the website or call for current hours.

Accessibility Accommodations for Students with Disabilities

- The university strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability including mental health, chronic or temporary medical conditions, please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services (SLDS).
- Disability Services Contact Information:
  - Phone: 614-292-3307
  - Website: slds.osu.edu
  - Email: slds@osu.edu
  - In person: Baker Hall 098, 113 W. 12th Avenue

Artificial Intelligence and Academic Integrity

There has been a significant increase in the popularity and availability of a variety of generative artificial intelligence (AI) tools, including ChatGPT, Sudowrite and others. These tools will help shape the future of work, research and technology but when used in the wrong way, they can stand in conflict with academic integrity at Ohio State.

All students have important obligations under the Code of Student Conduct to complete all academic and scholarly activities with fairness and honesty. To maintain a culture of integrity and respect, these generative AI tools **should not be used in the completion of course assignments.**

HEALTH SERVICES FINANCE I
PUBHHMP 7620 - Autumn 2025
CLASS SCHEDULE
Description of Dates for Lecture and Discussions / Assignments

Date	Subject	Readings	Deliverable
Wednesday, August 27	Course Outline, Approach, & Introductions Accounting Pre-Req/Excel Review		
Monday, September 1	**No Class – Labor Day – offices closed**		
Wednesday, September 3	**Module 1: The Healthcare Environment** Lecture	Chapter 1	Student Information Sheets Due
Monday, September 8	**Module 1: The Healthcare Environment** Lecture	Chapter 2	
Wednesday, September 10	**Module 1: The Healthcare Environment** Review		Module 1 Quiz Module 1 Exercise Set Due Professional Development Reflection Due
Monday, September 15	**Module 2: Financial Accounting** Lecture	Chapter 3	Team Contract Due
Wednesday, September 17	**Module 2: Financial Accounting** In-Class Problem Set	Chapter 3	
Monday, September 22	**Module 2: Financial Accounting** Lecture	Chapter 4	
Wednesday, September 24	**Module 2: Financial Accounting** In-Class Problem Set	Chapter 4	Team Reflection #1 Due
Monday, September 29	**Guest Lecture: Telling the Finance Story** Hanna Gottschalk & James Ballenger	Article (See Carmen)	
Wednesday, October 1	**Module 2: Financial Accounting** Review		Module 2 Quiz Module 2 Exercise Set Due Professional Development Reflection Due
Monday, October 6	**Module 3: Financial Condition Analysis** Lecture	Chapter 17	
Wednesday, October 8	**Module 3: Financial Condition Analysis** In-Class Problem Set	Chapter 17	Team Reflection #2 Due
Monday, October 13	**Module 3: Financial Condition Analysis** Case #25: *River Community Hospital (A)*	Case #25	
Wednesday, October 15	**Module 3: Financial Condition Analysis** Review		Module 3 Quiz Module 3 Exercise Set Due Professional Development Reflection Due
Monday, October 20	**Exam Review**		Module 3 Case Due
Wednesday, October 22	**Exam I**		

Monday, October 27	**Module 4: Managerial Accounting – Costing Overview & Profit Analysis** Lecture	Chapter 5	
Wednesday, October 29	**Module 4: Managerial Accounting – Costing Overview & Profit Analysis** In-Class Problem Set	Chapter 5	Team Reflection #3 Due
Monday, November 3	**Module 4: Managerial Accounting – Costing Overview & Profit Analysis** Case #4: *Tulsa Memorial Hospital*	Case #4	Group Project Deliverable #1 Due
Wednesday, November 5	**Module 4: Managerial Accounting – Costing Overview & Profit Analysis** Review		Module 4 Quiz Module 4 Exercise Set Due Professional Development Reflection Due
Monday, November 10	**Module 5: Managerial Accounting – Costing & Pricing** Lecture	Chapter 6	
Wednesday, November 12	**Module 5: Managerial Accounting – Costing & Pricing** Case #6: *Big Bend Medical Center*	Case #6	Group Project Deliverable #2 Due
Monday, November 17	**Module 5: Managerial Accounting – Costing & Pricing** Lecture	Chapter 7	
Wednesday, November 19	**Module 5: Managerial Accounting – Costing & Pricing** Case #9: *Cambridge Transplant Center*	Case #9	
Monday, November 24	**Module 5: Managerial Accounting – Costing & Pricing** In-Class Problem Set	Chapters 6 & 7	
Wednesday, November 26	**No Class – Thanksgiving Holiday**		
Monday, December 1	**Final Project Presentations**		
Wednesday, December 3	**Final Project Presentations**		
Monday, December 8	**Module 5: Managerial Accounting – Costing & Pricing** Review		Module 5 Quiz Module 5 Exercise Set Due Module 5 Cases Due Professional Development Reflection Due
Wednesday, December 10	**Exam Review (Last Class)**		Team Reflection #4 Due Team & Course Evaluations Due
Monday, December 15	**FINAL EXAM 5:30 PM - 6:50 PM (in accordance with OSU registrar schedule)**		

Please note that the above dates are subject to change.

Class Participation Rubric (APPENDIX A)

	4	3	2	1
Level of Engagement	Student proactively contributes to class by the following more than 50% of attended classes: - offering ideas - sharing current events - asking questions - attending office hours	Student proactively contributes to class by the following more than 25% of attended classes: - offering ideas - sharing current events - asking questions - attending office hours	Student proactively contributes to class by the following less than 25% of attended classes: - offering ideas - sharing current events - asking questions - attending office hours	Student never contributes to class by offering ideas, sharing a current event, asking questions or attending office hours.
Listening Skills	Student listens when others talk, both in groups and in class. Student incorporates or builds off the ideas of others. Student never speaks when their classmates or professor is speaking.	Student listens when others talk, both in groups and in class. Student rarely speaks when their classmates or professor is speaking.	Student does not listen when others talk, both in groups and in class. Student speaks when their classmates or professor is speaking.	Student does not listen when others talk, both in groups and in class. Student often interrupts when others speak. Student frequently speaks when their classmates or professor is speaking.
Preparation	Student is almost always prepared for class with assignments and required class materials.	Student is usually prepared for class with assignments and required class materials.	Student is rarely prepared for class with assignments and required class materials.	Student is almost never prepared for class with assignments and required class materials.
Exhibiting classroom behavior supportive of a positive classroom environment	Student always contributes to a positive learning environment (Example is student is rarely: late to class, surfing the web, doing other work in class, or having side conversations)	Student almost always contributes to a positive learning environment (Example is student is almost never: late to class, surfing the web, doing other work in class, having side conversations, making statements which are not conducive to a positive learning community)	At times, the student contributes to a positive learning environment, and occasionally displays disruptive behavior during class (Example is on occasion student is: late to class, surfing the web, doing other work in class, or having side conversations)	Student almost always displays disruptive behavior during class. (Example is on a consistent basis student does one of the following: late to class, surfing the web, doing other work in class, or having side conversations or otherwise exhibiting behavior not conducive to a positive learning environment)

Team Participation Rubric (APPENDIX B)

	5	4	3	2	1
Dependable in attending group meetings	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Contributed positively to group discussions	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Helped others with their work when needed	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Willingly accepted assigned tasks	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Completed work on time or made suitable alternative arrangements	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Did work accurately and completely	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Contributed a fair share to each project	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Worked well with other group members	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Overall, was a valuable member of the team	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree

Individual Presentation Rubric (APPENDIX C)

	4	3	2	1
Clear Verbal Delivery	Projected voice so audience could clearly hear at all times; spoke clearly and understandably; highly engaging intonation; conversational delivery.	Audible to everyone in the room; generally words and sentences were clear and understandable; generally effective and engaging intonation; conversational delivery with limited reliance on notes.	Generally audible to everyone in the room; some sentences not clear or understandable; at times flat intonation; some reliance on notes or reading.	Volume too low; word and sentences not always clear or understandable; flat intonation; reliance on notes/reading; use of filler words were distracting.
Professional Presentation	No distracting mannerisms with effective use of space. Professionally dressed.	Few distracting mannerisms or fidgeting. Professionally dressed.	Some distracting mannerisms with too much moving. Not professionally dressed.	Fidgeted, hands in pocket, moving, or other distracting mannerisms; excessive nervousness. Not professionally dressed.
Audience Engagement	Engaged audience members from all sections of the room through eye contact and enthusiasm; used appropriate hand gestures throughout entire presentation without hand gestures being distracting.	Generally maintained eye contact with audience; showed interest or enthusiasm for the topic; used hand gestures at times.	At times maintained eye contact with audience; showed minimal interest or enthusiasm for the topic; used distracting hand gestures.	No eye contact with audience; excessively looked back at screen or notes; had no enthusiasm or interest for topic; distracting hand gestures.
Question & Answer	Effectively answers even the most difficult question; able to quickly access supporting information to strengthen most answers.	Effectively answers most questions; generally able to access supporting information quickly.	Limited ability to answer questions; little and/or ineffective use of supporting information.	Did not participate in Q&A portion of the presentation.

Group Project Rubric (APPENDIX D)

Presentation Content	Exceeded Expectations 5-4	Met Expectations 3-2	Did not meet expectations 1-0
Introduction	Speaker introduced topic, purpose, and self along with an effective attention getter.	Speaker clearly introduced topic, purpose, and self/team.	Speaker and/or topic not clearly introduced; purpose of presentation unclear.
Organization and Presentation of Facts	Presentation tightly organized and tells a clear, logical, and compelling story; proposed strategies, grounded in insight about the environment and organization, demonstrate clear impact; Amount and level of information presented enhanced credibility.	The presentation was well-organized, with a logical flow; proposed strategies clearly articulated, tied back to the purpose, grounded in insight about environment and organization; Information presented enhanced credibility of solutions with minimal distraction.	Presentation difficult to follow; proposed strategies not clearly articulated and/or rationale unclear; presentation included either too much, irrelevant, or insufficient information. Speakers did not demonstrate a clear understanding of the topic.
Creative and Workable Solutions	Solutions are innovative, reflective of best thinking in the field and demonstrate excellent applicability for case organization; consideration of financial, operational and/or strategic costs and impacts is thorough and realistic.	Solutions reflect analysis of best practices/specific applicability to case organization; consideration of financial, operational and/or strategic costs and impacts is thorough, though may contain minor flaws or errors.	Rationale for solutions and/or applicability to case organization not clearly articulated; limited and/or unrealistic consideration of financial, operational and/or strategic costs and impacts.
Question and Answer	Effectively answers even the most difficult questions; able to quickly access supporting information to strengthen most answers.	Effectively answers most questions; effective supporting information to inform most responses.	Limited ability to answer questions; little and/or ineffective use of supporting information.
Slides	**5-4**	**3-2**	**1-0**
Readability	Slides used as an outline or for graphics; few words; animation limited; easily read by audience.	Appropriate number of words per slide; easily read by audience; animation limited to make points.	Distracting colors or animation; font too small; too many words or script of presentation.
Effectiveness	Slides improved presentation and did not distract audience from the speech; data and visuals enhanced impact of presentation.	Slides coordinated with speech; there was little to read that wasn't being covered by speech; effective presentation of data and use of visuals.	Slides did not coordinate with speech; difficult to read slides while listening to speaker; too much information revealed on slides.
Teamwork	**5-4**	**3-2**	**1-0**
Teamwork	All members of the team contribute equally and demonstrate expertise in topic; seamless integration/ coordination between team members.	All members of the team contribute equally and clear demonstrate working knowledge of topic	Not all members of the team contribute equally; some members knowledge of the topic appears superficial and/or inaccurate.