

Course ID	Course Description	Course Objectives
<p>HSMG 6500-40 Introduction to Health Care Accounting</p>	<p>Introduction to Health Care Accounting is an applied financial accounting course. Principles of financial accounting are developed and used to examine the difficult strategic and operational decisions existing for health care providers. The general objective of this course is to provide the health care decision maker with the financial accounting theory, concepts, and tools necessary to make better financial management decisions as well as enable the student to make sound judgments regarding financial analyses performed by others.</p>	<p><u>Objective # 1:</u> Students will recognize the context of health care financial management to appreciate the economic and political pressures within which health care organizations operate.</p> <p><u>Objective # 2:</u> Students will learn to read and interpret financial statements so they can make informed decisions about the economic condition of the health care organization.</p> <p><u>Objective # 3:</u> Students will recognize the inter-relationships between the four predominant financial statements to better appreciate the manner in which they impact cash and capital structure that, in turn, impact that ability of organizations to acquire assets to survive.</p> <p><u>Objective # 4:</u> Students will identify some of the important measurement and reporting principles and practices of financial accounting to better understand economic events in the financial statements.</p> <p><u>Objective # 5:</u> Students will learn to read and interpret financial ratios to enhance their understanding and decision-making capabilities pertaining to the financial statements of the health care organization.</p> <p><u>Objective # 6:</u> Students will learn to read and interpret some of the non-financial data being reported in a balanced scorecard (or dashboard) format to complement and enhance the financial information embedded in the financial statements.</p>