



Jordan University of Science and Technology
Faculty of Medicine
Health Management And Policy Department

HMP241 Introduction To Accounting - JNQF Level: 6

Second Semester 2023-2024

Course Catalog

3 Credit Hours. The aim of this course is to provide the students with an understanding of accounting principles in healthcare management. The focus of the course will be on accounting concepts; principles and mechanisms of financial accounting; purposes and objectives of the accounting process; interpreting financial data; methods of financing; cash flow statement; decision-making techniques related to the financial costs; the cost of health services; and financial control.

Teaching Method: On Campus

Text Book

Title	Accounting Fundamentals for Health Care Management
Author(s)	Finkler, S., Calabrese, D., and Ward, D.
Edition	3rd Edition
Short Name	Accounting Fundamentals
Other Information	

Course References

Short name	Book name	Author(s)	Edition	Other Information
Fundamental Accounting Principles	Fundamental Accounting Principles	Wild, J., Shaw, K., and John Larson., K.,	26th Edition	

Instructor

Name	Prof. Mohammad Alyahya
Office Location	-
Office Hours	
Email	msalyahya@just.edu.jo

Class Schedule & Room
Section 1: Lecture Time: Mon, Wed : 08:30 - 10:00 Room: M3302

Tentative List of Topics Covered		
Weeks	Topic	References
Week 1	Introduction to Health Care Accounting and Financial Management Introduction to Spreadsheets	From Accounting Fundamentals
Week 2	The Financial Environment of Health Care Organizations Accounting Concepts	From Accounting Fundamentals , From Fundamental Accounting Principles
Weeks 3, 4	Introduction to the Key Financial Statements	From Accounting Fundamentals , From Fundamental Accounting Principles
Week 4	Valuation of Assets and Equities	From Accounting Fundamentals , From Fundamental Accounting Principles
Week 6	Recording Financial Information Reporting Financial Information: A Closer Look at the Financial Statements	From Accounting Fundamentals
Week 7	The Role of the Outside Auditor Depreciation: Having Your Cake and Eating it Too!	From Accounting Fundamentals , From Fundamental Accounting Principles
Week 7	Inventory Costing: The Accountant's World of Make-Believe	From Accounting Fundamentals , From Fundamental Accounting Principles
Week 8	An Even Closer Look at Financial Statements	From Accounting Fundamentals , From Fundamental Accounting Principles
Week 9	Notes to the Financial Statements: The Inside Story	From Fundamental Accounting Principles
Week 10	Ratio Analysis: How Do We Compare to Other Health Care Organizations?	From Accounting Fundamentals , From Fundamental Accounting Principles

Week 11	Working Capital Management and Banking Relationships	From Accounting Fundamentals , From Fundamental Accounting Principles
Week 12	Investment Analysis: What Should We Do Next?	From Accounting Fundamentals
Week 13	Investment Analysis: What Should We Do Next?	From Fundamental Accounting Principles
Weeks 14, 15	Capital Structure: Long-Term Debt and Equity Financing	From Accounting Fundamentals , From Fundamental Accounting Principles
Week 16	Case Study	From Accounting Fundamentals

Mapping of Course Outcomes to Program Outcomes and NQF Outcomes	Course Outcome Weight (Out of 100%)	Assessment method
Identify the accounting concepts as principles and mechanisms of financial accounting; purposes and objectives of the accounting process. [1SLO 3, 1SLO 6] [1L6K1, 1L6K2]	30%	First Exam, Report, Final Exam
Understanding the accounting principles in healthcare management. [1SLO 1, 1SLO 4, 1SLO 6] [1L6K1, 1L6K2, 1L6S3, 1L6C3]	30%	First Exam, Second Exam, Report, Final Exam
Interpreting financial data; methods of financing; cash flow statement; decision-making techniques related to the financial costs; the cost of health services; and financial control. [1SLO 2, 1SLO 3, 1SLO 6] [1L6S2, 1L6C1, 1L6C2, 1L6C4]	40%	Second Exam, Final Exam

Relationship to Program Student Outcomes (Out of 100%)					
SLO 1	SLO 2	SLO 3	SLO 4	SLO 5	SLO 6
10	13.33	28.33	10		38.33

Relationship to NQF Outcomes (Out of 100%)							
L6K1	L6K2	L6S2	L6S3	L6C1	L6C2	L6C3	L6C4
22.5	22.5	10	7.5	10	10	7.5	10

Evaluation	
Assessment Tool	Weight
First Exam	25%

Second Exam	25%
Report	10%
Final Exam	40%

Policy	
Class participation and attendance	<p>? Attendance is required in all sessions.</p> <p>? JUST policy requires the faculty member to assign ZERO grades (35) if a student misses 20% of the classes that are not excused.</p>
Academic Misconduct (Cheating and Plagiarism)	<p>? Cheating is a serious academic issue; any student found guilty of cheating on an exam will be subject to item 7 of JUST policy for penalties.</p> <p>? Students are expected to do their own work. It is an academic offence to claim someone else's work as your own (Plagiarism).</p> <p>المادة 7 : اذا ضبط الطالب أثناء الإمتحان أو الإختبار متلبساً بالغش فتوقع عليه العقوبات التالية مجتمعة أ. اعتباره راسباً في ذلك الإمتحان أو الإختبار ب. الغاء تسجيله في بقية المسابقات المسجل لها في ذلك الفصل ج. فصله من الجامعة لمدة فصل دراسي واحد وهو الفصل التالي للفصل الذي ضبط فيه</p>

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