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**Course:** AMIS 7716 Accounting & Financial Analysis in Health Sciences  
**Semester:** Summer 2023  
**Day/Time:** Thursday 5:00pm – 8:00pm  
**Location:** Gerlach 265

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**Instructor:** Marissa R. Nelson, CPA, MAcc.  
**Email:** [nelson.1495@osu.edu](mailto:nelson.1495@osu.edu)  
**Office:** Fisher Hall 400C  
**Office Hours:** Monday & Wednesday 2pm-3pm, and by appointment

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## SYLLABUS

### Course Description

Introduction to business concepts, accounting terms, and financial reporting. Students will learn how to apply accounting tools and techniques to make sound financial decisions for nonprofit/for-profit organizations and individual health science practices.

### Learning Objectives

The goals and objectives of the course are as follows:

- Introduction to business and financial reporting
  - Distinguish between the forms of business
  - Define financial terms related to accounting
  - Identify and explain financial statements
- Application of financial ratios to analyze financial information
  - Use financial ratios to measure the performance of an organization
- Review of budget process and cash management principles
  - Develop budgets and apply cash management tools
- Introduction to internal control principles
  - Use internal control principles to identify and repair internal control weaknesses
- Introduction to planning for investments in capital projects
  - Analyze and compare financial information for investments
  - Apply investment techniques to identify appropriate capital projects

## **Course Materials**

No textbook required. Content will be provided on Carmen.

## **Communication**

I regularly use the course announcements feature on Carmen to announce schedule changes and other important information. It is your responsibility to ensure that your Carmen and email settings are such that you receive these announcement emails on a timely basis.

The best way to reach me with questions outside of class is by emailing [nelson.1495@osu.edu](mailto:nelson.1495@osu.edu). I do not monitor Carmen email.

## **Syllabus is subject to change**

Please note that this syllabus is preliminary and that the timing of topics, reading and assignments are subject to change at my discretion. The most up-to-date version of the syllabus can always be found on Carmen.

## **Course technology:**

You will need to be able to access the following:

- Carmen
- OSU email
- Microsoft Word
- Microsoft Excel
- Zoom
- Webcam and Microphone

Some helpful links:

- [Microsoft Office 365](#): All Ohio State students are now eligible for free Microsoft Office 365 ProPlus through Microsoft's Student Advantage program. Full instructions for downloading and installation can be found [at go.osu.edu/office365help](https://go.osu.edu/office365help).
- For questions about specific Carmen functionality, see the [Canvas Student Guide](#).
- For help with your password, university email, Carmen, or any other technology issues, questions, or requests, contact the Ohio State IT Service Desk. Standard support hours are available at [ocio.osu.edu/help/hours](https://ocio.osu.edu/help/hours), and support for urgent issues is available 24/7.
  - **Self-Service and Chat support:** [ocio.osu.edu/help](https://ocio.osu.edu/help)
  - **Phone:** 614-688-4357(HELP)
  - **Email:** [servicedesk@osu.edu](mailto:servicedesk@osu.edu)
  - **TDD:** 614-688-8743

## **Evaluation**

**Requirements for each form of graded component.**  
**Failing to follow these will represent academic misconduct. See below.**

**Independent Work [N ↑]:** Strictly non-collaborative, original individual work. You may discuss this assignment with your instructor only. Discussions with other individuals, either in person or electronically, are strictly prohibited.

**Collaboration Required [C 🗨]:** An explicit expectation for collaboration among students either in class or outside of class (i.e. group work).

**Collaboration Optional [O 🗨]:** Students are permitted, but not required, to discuss the assignment or ideas with each other. However, all submitted work must be one's original and individual creation.

Graded Components	Points	Type
(5)-Practice Problems	100	O 🗨
Final Exam	150	N ↑
Participation & Professionalism	50	N ↑
<i>Total</i>	300	

Letter grades will be assigned according to the University grading scale. I reserve the right to curve and/or adjust the weights of grades as necessary in order to fairly represent the workload, effort, and mastery level of the class. ***Please note: You will receive the grade that you earn. In an effort to be fair to all students I do not entertain requests for extra credit or special consideration regarding grade cut-offs.***

### **Disability Services**

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. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion.

SLDS contact information: slds@osu.edu; 614-292-3307; slds.osu.edu; 098 Baker Hall, 113 W. 12th Avenue

### **Safety and health requirements:**

All teaching staff and students are required to comply with and stay up to date on all [University safety and health guidance](#), which may include wearing a face mask in any indoor space and maintaining a safe physical distance at all times. Non-compliance will be warned first and disciplinary actions will be taken for repeated offenses.

## **Academic Integrity**

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, 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 (<https://trustees.osu.edu/bylaws-and-rules/code>) and this syllabus may constitute Academic Misconduct (<https://oaa.osu.edu/academic-integrity-and-misconduct>)

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 I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If I suspect that a student has committed academic misconduct in this course, I am obligated by University Rules to report my 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 me.

If you have questions about the above policy or what constitutes academic misconduct in this course, please contact me. See OSU Prohibited Conduct – [Section 3335-23-04\(A\)](#)

## **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](https://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](https://suicidepreventionlifeline.org)) or by calling 1-800-273-8255(TALK). The Ohio State Wellness app ([go.osu.edu/wellnessapp](https://go.osu.edu/wellnessapp)) is also a great resource.

## **Harassment, Discrimination, & Sexual Misconduct Free Environment**

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](http://equity.osu.edu),
- Call 614-247-5838 or TTY 614-688-8605,
- Or email [equity@osu.edu](mailto: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 practicable 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.

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**University Policies,  
Services and  
Resources**  
([go.osu.edu/UPolicies](http://go.osu.edu/UPolicies))



Fisher Undergraduate  
Handbook and  
QuickLinks  
([www.bsbalinks.com](http://www.bsbalinks.com))



Fisher Navigator  
Resource Portal  
([www.nav-1.com](http://www.nav-1.com))

