



SYLLABUS – SUMMER 2022

COURSE NUMBER	ACCT 5320
COURSE TITLE	ACCOUNTING FOR MANAGEMENT CONTROL
INSTRUCTOR	LINDA COOPER, CPA
EMAIL	LCooper@uttyler.edu
PHONE	903.376.7099
OFFICE HOURS	By Appointment
CLASS MEETINGS	Ref. EMBA Cohort Schedule

I. COURSE OVERVIEW

A study of the use of Accounting data in the decision-making process and in the analysis and control of business operations with a concentration in Healthcare Management.

II. REQUIRED TEXT(S)

McKee, Healthcare Applications – A Casebook in Accounting and Financial Management, 2017 ISBN 9781567938258

Gapenski's Healthcare Finance, 7th Edition ISBN 9781640551862

Other Assigned articles and materials provided in Canvas.

III. STUDENT LEARNING OUTCOMES

- Demonstrate understanding of basic Accounting concepts
- Analyze and apply Accounting policies and procedures
- Demonstrate understanding of basic budgeting principles
- Demonstrate basic understanding of Financial Statements

IV. SOULES COLLEGE OF BUSINESS CORE VALUES

Professional Proficiency
Technological Competence
Global Awareness

Social Responsibility
Ethical Courage



V. GRADING POLICY

Grade Distribution	
Weekly Case Study Participation	40%
Case Study	60%

Final Grades		
A	=	90% +
B	=	80% - 89%
C	=	70% - 79%
D	=	60% - 69%
F	=	<60%

I. ATTENDANCE/WEEKEND MAKE-UP POLICY

The Executive MBA Healthcare Management program is a face-to-face weekend cohort model. It is expected that executive students are present face-to-face in COB 321 on the outlined weekends. In some cases, extenuating circumstances may warrant special accommodations to be made between the student and faculty member. Students are expected to contact and receive prior approval from the faculty member. Please refer to the specific course policy on attendance as outlined below.

With prior approval, accommodations may be arranged for a student to attend class via Zoom in the circumstance that they are not able to attend face-to-face. In this event, the student is expected to be prepared to contribute and engage in the class as usual, and the instructor will not disrupt or detract from the face-to-face dynamic of the classroom to make such an accommodation.

If attending via Zoom is not an acceptable alternative, the student and faculty member may agree upon a substitute assignment to deeply explore the topics covered in the class session.

II. CONTENT

In-class Case Studies: Each week we will do several case studies in class. Some will be done as a group discussion to expound on the lecture and some will be done by the students with a discussion to follow. Students may work in pairs or groups of three for these case studies. Some additional research may be necessary to support the group’s answers and decision. The grade will be based on the thoroughness of the answers, as well as participation in the class discussion (50/50).

Case Study Presentation: There will be a Case Study assigned for each student to prepare and present on the last day of class. This case study presentation will be a culmination of key concepts of the class combined together into 1 presentation. It will be a combination of written business plan with projected financial statements. Estimated time investment to complete these cases is 2-5 hours. The grade will be based on the quality of the submitted document, as well as presentation to the class (50/50).

Class Participation: The majority of the class time will be spent on a combination of lectures,



case study discussion and group case study work. Active participation is important to ensure that the concepts in the course are properly explored, understood, and integrated. Participation can take many forms, including asking questions that clarify the class material, providing insightful comments on the topic and sharing from real-world experiences and situations.

III. CALENDAR

Week 1: Introduction to Healthcare Accounting, Governance and Financial Statements and Understanding the Financial Accounting Model

Part 1- Healthcare Applications
Part 2 – Healthcare Applications
Chapter 1 and 3 – Healthcare Finance

Week 2: Understanding Financial Statement Preparation and Accounting Adjustments

Part 3 - Healthcare Applications
Part 4 – Healthcare Applications
Chapter 4 and 17 – Healthcare Finance

Week 3: Understanding Generally Accepted Accounting Principles for Various Balance Sheet Accounts and Application of Time Value of Money Concepts to Accounting

Part 5 - Healthcare Applications
Part 6 – Healthcare Applications
Chapter 9 – Healthcare Finance

Week 4: Cost Drivers, Cost Volume Analysis, Understanding Costs for Decision Making

Part 8 - Healthcare Applications
Part 9 – Healthcare Applications
Part 10 – Healthcare Applications
Parts of Chapter 5, 6 and 7 – Healthcare Finance

Week 5: Relative Value Units, Budgeting

Part 8 - Healthcare Applications
Part 9 – Healthcare Applications
Chapter 8 – Healthcare Finance

Week 6: Finish Budgeting, Payroll Taxes

Finish Week 5
Payroll Taxes and Reporting – Handout
Choose Case Studies and begin working on them

Week 7: Case Study Presentations

IV. COHORT WEEKENDS SUMMER 2022



ACCT 5320 Accounting for Management Control [**Linda Cooper**]

MANA 5350 Strategic Human Resources Management [**Jessica McCann**]

Week 3, 5, 7		
Friday [ACCT 5320]	Saturday [ACCT 5320]	Saturday [MANA 5350]
5:00pm – 9:00pm	8:00am-10:00am	10:00am-4:00pm
Week 1, 2, 4, 6		
Friday [MANA 5350]	Saturday [MANA 5350]	Saturday [ACCT 5320]
5:00pm – 9:00pm	8:00am-10:00am	10:00am-4:00pm

- May 13-14, 2022
- May 20-21, 2022
- June 3-4, 2022
- June 17-18, 2022
- June 24-25, 2022
- July 8-9, 2022
- July 15-16, 2022

V. **UNIVERSITY POLICIES**

[HTTPS://WWW.UTTYLER.EDU/ACADEMIC-AFFAIRS/FILES/SYLLABUS_INFORMATION_2021.PDF](https://www.uttyler.edu/academic-affairs/files/syllabus_information_2021.pdf)