



SYLLABUS – SUMMER 2024

COURSE NUMBER	ACCT 5320
COURSE TITLE	Accounting for Management Control
INSTRUCTOR	Linda Cooper
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

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

Lieneck, Cristian H., Healthcare Financial Accounting – A Guide for Leaders, 1st Edition 2022 ISBN 9781793562821

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 MISSION/CORE VALUES

Mission

The Soules College of Business pursues excellence in business education by engaging our learners, faculty, industry, and community members. We cultivate and deliver innovative undergraduate and graduate programs to foster the success of our learners and stimulate impactful faculty research. We prepare the next generation of leaders and professionals to pursue career opportunities in East Texas and beyond.

Core Values

We value the role that business plays in recognizing, responding to, and solving societal problems: quality education, gender equality, decent work and economic growth, reduced inequality, and industry, innovation and infrastructure.



We value existing and emerging industry standards and needs that make our learners competitive in the marketplace.

We hold ourselves to the highest ethical standards and responsibly manage the resources of the Soules College of Business.

We respect and value diversity in ideas, peoples, and cultures.

V. GRADING POLICY

Grade Distribution	
Weekly Participation	40%
Case Study Presentation	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.

If unable to attend class, all items listed under Work to Be Done in Class will need to be completed and submitted.

II. CONTENT

Each week there will be lecture with discussion questions. Also we will do the Case Studies in class. The last week you will present your project. The project will be done in teams of 2.

III. CALENDAR

Week 1: Introduction to Financial Accounting, GAAP – Accounting Concepts and Applying the Accounting Cycle

Chapter 1, 2 and 3 – Healthcare Financial Accounting

Ethics and Fraud at HealthSouth: Lessons from Inside a Corporate Meltdown

https://www.youtube.com/watch?v=R_K7bQpDJzg

Work to be done in Class

Chapter 2 Chapter Questions 1 and 3

Chapter 3 Chapter Questions 1, 2, 3 and 4

Case 1.1 - Healthcare Applications – Blue Sky

Case 1.2 – Healthcare Applications – Health Diagnostic Laboratory Inc.

Case 1.5 – Healthcare Applications – HealthSouth Corporation Financial Fraud



Week 2: No Accounting This Week

Week 3: Cash and Accrual Accounting Methods, Valuation Methods and Healthcare Inventory

Chapter 4, 5 and 6 – Healthcare Financial Accounting

Work to be done in Class

Chapter 4 Chapter Questions 1, 2, 3 and 4

Chapter 5 Chapter Questions 1, 2, 3 and 4

Chapter 6 Healthcare Inventory Practical Exercise: Fredericksburg Urgent Care

Chapter 6 Additional Healthcare Inventory Problems 1, 2 and 3

Case 2.1 - Healthcare Applications – Healthy Hospital

Case 2.3 – Healthcare Applications – Bobby’s Pain Clinic

Case 2.4 – Healthcare Applications – Boxed Docs-Cash Basis

Case 2.7 - Healthcare Applications – Fixit Clinic Inc.

Week 4: Accounting for Depreciation and The Balance Sheet

Chapter 7 and 8 – Healthcare Financial Accounting

Work to be done in Class

Chapter 7 Chapter Questions 2, 3 and 4

Chapter 7 Additional Healthcare Depreciation Problems 1-5

Chapter 8 Chapter Questions 1, 2, 3, 4 and 5

Case 3.3 - Healthcare Applications – Big Island Hospital

Case 3.4 – Healthcare Applications – IOP Boogie Clinic Adjusting Entry

Case 5.1 – Healthcare Applications – Jefferson Imaging Clinic

Case 5.3 – Healthcare Applications – Insertion Clinic

Week 5: Statement of Operations and Statement of Net Assets, Creation of Financial Worksheet and Statement of Cash Flows

Chapter 9, 10 and 11 – Healthcare Financial Accounting

Work to be done in Class

Chapter 9 Chapter Questions 1, 2, 3 and 4

Chapter 10 Chapter Questions 1, 2, 3, 4 and 5

Chapter 11 Chapter Questions 1 – 8

Case 1.7 – Healthcare Applications – Financial Statement Format

Case 1.8 – Healthcare Applications – East Valley Hospital

Case 3.1 – Healthcare Applications – South Pacific Hospital

Case 3.2 – Healthcare Applications – Happy Hospital

Week 6: Evaluation of Financial Position and Adherence to Healthcare Financial Accounting Standards

Chapter 12 – Healthcare Financial Accounting

Work to be done in Class

Chapter 12 Chapter Questions 1, 3 and 4



Case 4.1 – Healthcare Applications – East Pacific Hospital
Case 13.2 – Healthcare Applications – Clean Slice Department
Case 13.3 – Healthcare Applications – North Side Hospital
Case 13.4 – Healthcare Applications – Westside Hospital
Case 13.5 – Healthcare Applications – IOP Boogie Clinic Forecasting

Remainder of class will be used for working on Case Study Presentations

Week 7: Case Study Presentations

IV. COHORT WEEKENDS SUMMER 2024

ACCT 5320 Accounting for Management Control – Cooper

- May 10th 5pm-9pm and May 11th 8am-10am
- May 31st 5pm-9pm and June 1st 8am-10am
- June 15th 10am-4pm
- June 21st 5pm-9pm and June 22nd 8am-4pm
- July 13th 10am-4pm
- July 20th 8am – 12pm

MANA 5360 Global Business Perspectives – Caldas

- May 11th 10am-4pm
- May 17th 5pm-9pm and May 18th 8am-4pm
- June 1st 10am-4pm
- June 14th 5pm-9pm and June 15th 8am-10am
- July 12th 5pm-9pm and July 13th 8am-10am
- July 19th 5pm-9pm and July 20th 8am-10am

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)