

MGT 561 Financial Reporting

Term: Winter 2021
Credits: 4 quarter credits
Instructors: Gudrun Granholm, M.B.A., C.F.P. (gudrung@boxoneleader.com)

Course meets online: Monday, January 4, 2021 - Friday, March 19, 2021

Face-to-Face Dates: Saturday, January 9, 2021 9am -2pm
Saturday, March 6, 2021 9am -2pm

Required Materials

Accounting Fundamentals for Health Care Management

- **Author:** Finkler, A. & Ward, D.
- **Publisher:** Jones and Bartlett Publishers
- **Edition:** 2nd or 3rd edition
- **Price:** \$95.95
- **Available via OHSU library:** <https://ebookcentral.proquest.com/lib/ohsu/detail.action?docID=5274227>

The Essentials of Finance and Accounting for Nonfinancial Managers

- **Author:** Fields, E.
- **Publisher:** AMACOM
- **Edition:** 3rd edition
- **ISBN:** 978-0814436943
- **Price:** \$22.99
- **Available via OHSU library:** <https://ebookcentral.proquest.com/lib/ohsu/detail.action?docID=678721>

Additional readings will be supplied in Sakai.

Course Description

Principles of managerial and financial accounting are developed and used to examine difficult strategic and operational decisions confronting healthcare professionals. The course provides the healthcare decision maker with the necessary tools in managerial and financial accounting theory and concepts to make better financial management decisions on the job, as well as to make sound judgments regarding financial analyses performed by others. Topics include the interpretation of the income statement, balance sheet and cash flow statements, with a particular concern for how to analyze these statements, using financial ratios and other analytic tools. Students acquire an understanding of the complexities of cost behavior. The financial management decision-making processes addressed include financial projections, cost behavior, cost-volume-profit analyses, special decisions such as make-or-buy, costing, cost allocation and pricing. Students gain an enhanced conceptual and technical understanding of the managerial planning and control process, including strategic planning, operational budgeting, and capital budgeting and net present value analysis.