

## **Spring 2015 Course Syllabus**

**Course Number: BA 240**

**Course Title: Managerial Accounting and Financial Control**

**Credit: 4 units (45 hours of lecture + 30 hours of section meetings)**

**Days and Time: Thu. 12:30pm to 3:15pm (Lecture); Thu 3:30pm to 5:15pm (Section, Mr. Tailab)**

**Office hours: By appointment**

**Instructor: Albert Loh**

### **Course Materials**

**Textbook:** Introduction to Management Accounting, by Horngren, Sundem et. al., 16th edition (January 2013). ISBN-10: 0133058786; ISBN-13: 978-0133058789.

**Tools:** A handheld calculator (mobile device calculator will not be allowed). Supplemental materials (such as periodical, article, or case study) will be provided in class.

### **Course Description**

Planning of profits, costs, and sales. Cost and profit analysis and control. Includes budgeting, forecasting, standard costing, break-even and cost-volume profit analysis, direct and absorption costing, variance analysis, differential cost analysis, and capital expenditure planning, evaluating, and control. (4 units) *Prerequisites: BA 42, BA 110*

### **Learning Objectives**

Intense competition in the marketplace has compelled managers to be cost-conscious in planning and allocating resources. To avoid costly errors in decision-making, *relevant, accurate* and *timely* information is needed to measure performance, improve productivity, control operations and manage profitability.

This course exposes students to cost concepts and the application of cost accounting information for income determination, product costing, and process control in management decision-making.

At the end of the course, you will learn different types of costs and their behaviors, cost estimation and allocation, performance measurement, budgeting, breakeven and variance analyses.

### **Instructional Methodology**

The course will be conducted in the form of lectures and discussions on each topic shown in the class schedule below.

### **Course Requirements and Evaluation**

While in class, students are expected to conduct themselves in a professional manner. Professionalism includes regular attendance, participation in class discussions, civil conduct, and ethical behavior, etc. If a student is observed coming to class late often, being disrespectful to peers, texting or using mobile devices, or carrying on personal conversations during lecture, the professionalism portion of the grade will be reduced based on a demerit system. The course begins with each student having the full 50 points. Tardiness without valid reasons greater than 1 time will result in 5 points deduction. Behavioral offenses such as texting, using of mobile devices, or engaging in disorderly conduct in spite of reminder or warning will result in 10 points deduction.

Higher education is about learning how to learn. So in acquiring new knowledge, always pay attention to the learning objectives of each chapter or topic. In addition, you will enhance your understanding by solving the chapter problems to be assigned in class. Of course, you are welcome to bring questions to class for discussion by reading ahead of each classroom lecture. Achievement is assured when done repetitively.

Your performance in this course will be evaluated under the following model:

Mid-Exam 150 points	A = 361 - 400
Final Exam 200 points	B = 301 - 360
Professionalism: 50 points	C = 241 - 300
Total 400 points	D = 201 - 240
	F = < 200

The mid-term and final exams will be based on personal notes and include multiple choice questions and problems that are similar to the term assignments. They are designed to test both theory and problem solving. There will be no "extra credit" work during or after the semester.

The key to success in this course is communication and interaction. Thus, we will have to work as a team. First, we will create a positive learning environment where everyone can participate without fear. Second, relevant reading and problem assignments will be presented and discussed in class. When in doubt, ask.

### **Scholastic Dishonesty**

Scholastic dishonesty will not be tolerated. Students who violate rules of academic dishonesty are subject to disciplinary penalties, including failure in the course and/or other actions from the University.

### **Tentative Class Schedule**

Date	Topics
Jan 22	Course introduction on managerial accounting
Jan 29	Chapters 2 & 3: Cost behavior & measurement
Feb 5	Chapters 4: Activity-based costing
Feb 12	Chapters 5: Pricing decisions
Feb 19	Chapter 6: Operational decisions
Feb 26	Chapter 7: Budgeting
<b>Mar 5</b>	<b>2-hour Mid-term Exam (Personal Notes)</b>
Mar 12	Chapter 8: Variance
Mar 26	Chapter 11: Capital budgeting
Apr 2	Chapter 12: Cost allocation
Apr 9	Chapter 13: Accounting for overhead costs
Apr 16	Chapter 14: Job costing and process costing
Apr 30	Chapters 9 & 10: Management control systems
<b>May 7</b>	<b>Comprehensive Exam (Personal Notes)</b>

### **Addendum: Supplemental Course Materials**

The PowerPoint slides are designed to give students a head start in learning course materials in a concise and coherent fashion. They are not intended to substitute, but complement, the textbook and classroom lectures. Don't just read; you need to absorb and understand the body of knowledge through a synthesis of critical thinking ability and problem solving skill. Thus attending classroom lectures and completing exercises and assignments are critical to your success.

Syllabus reviewed: February 10, 2015