



LINCOLN UNIVERSITY

BA 240 – MANAGERIAL ACCOUNTING

Fall 2017 Course Syllabus

Course Number: **BA 240**

Course Title: **Managerial Accounting**

Units: 4 (45 hours of lectures)

Semester Offered: Fall 2017

Course Meeting Days: Wednesdays

Course Meeting Time: 6:30 PM – 9:15 PM

Course Meeting Place: TBD

Instructor Information:

Name: Daniel Sevall

E-mail Address: dsevall@lincolnuca.edu

Office Location: Room 407 Faculty Lounge

Office Hours: 11:30 – 12:30 on Tuesdays and 11:30 -12:30 on Wednesdays

1. 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*

2. Course Learning Objectives

	Course Learning Outcome	Assessment activities
1	Employ Break-even Analysis (Cost-Volume Profit) Analysis in management planning and decision-making scenarios	Case Studies and Midterm and Final Exam
2	Formulate and articulate concepts related to operational budgeting; demonstrate forecasting techniques and variance analysis	Midterm and Final Exam

3	Calculate financial impact and broader managerial implications in make vs. buy, and special order situations	Case Studies; Midterm and Final Exam
4	Incorporate Net Present Value in capital budgeting situations	Case Studies and Final Exam
5	Utilize Allocation Techniques and theory and demonstrate impact of Death Spiral scenarios	Final Exam

3. Instructional Methods:

Lecture method is used in combination with the case studies to provide a rich learning experience for the student. The course requires the practical use of a calculator, a computer, and the Internet to solve managerial accounting problems. The emphasis will be on learning by doing. Every student must participate in an intensive classroom activity. Reading, writing, and problem solving assignments will be made throughout the course.

4. Instructional Material and Texts

The course text will be the following:

Accounting for Decision-Making and Control, Jerold Zimmerman (2016), 9th Edition
ISBN-13: 978-1259564550, ISBN-10: 125956455X. Buying an older version of the text is acceptable as there appears to be little difference in content between versions.

The case studies that we will study in the course are as follows:

Harvard Business School Cases:

- Industrial Grinders
- Mountain Man

Online Components of the Course

I will create a Canvas Course page as a means of posting information, and offering an opportunity for you to ask questions regarding course material. I will plan on adding students to the Canvas site, once the class rosters are finalized.

5. Academic Honesty Honor Code

The faculty, administration, and staff recognize their obligation to provide continuing guidance as to what constitutes academic honesty and to promote procedures and circumstances that will reinforce the principle of academic honor. Fundamental to the principle of independent learning is the requirements of honesty and integrity in the performance of academic assignments, both in the classroom and outside. Students should avoid academic dishonesty in all of its forms, including plagiarism, cheating, and other forms of academic misconduct. The University reserves the right to determine in any given instance what action constitutes a violation of academic honesty and integrity.

6. Diversity

A diverse classroom is a better classroom. Sharing our experiences and our ideas contribute to our better understanding of the material. I will be committed to ensuring that all students receive the attention needed to grasp the key accounting concepts for this

class. To that end, all questions relating to the course material will be answered in a timely fashion.

7. Requirements

All students are required to attend the class. Continuous assessment is emphasized. Students must complete all assignments and take all quizzes, mid-term exam and final exam ON THE DATES DUE. Plagiarism will result in the grade “F” and a report to the administration.

8. Assessment

A. Exams:

- Students must take a midterm and a final exam. The midterm will cover material from the first half of the course. The final exam is *comprehensive* and covers the material from the entire semester.
- Make-up exam policy: Students must take the exams as scheduled. No make-up exam will be given.
- Partial Credit is awarded on exams for problems (not multiple choice) when the computations are shown. Show all work on problems for maximum partial credit.
- Students may use laptops or programmable calculators. While these may help students in the calculation of certain accounting problems, ultimately the student will need to use critical reasoning to be successful in this course.
- Students may e-mail me to be informed of their respective grades.

B. Homework:

- Homework sets and due dates will be posted regularly.
- Solutions to some homework problems will be reviewed in class.
- Critical thinking essay, cases, and problems are included as part of the regular homework and class demonstration problems.

9. Grading and Assessment Criteria

Midterm Exam	25%
Attendance & Class Contribution through Homework	10%
Case Analyses	30%
Final	35%
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Total	100%

Letter grades will be given based on the following scaling:

A	90 - 100
B	80 - 89
C	70 - 79
D	60 - 69
F	0 - 59

10. Expectations for Students

A. Attendance:

- Attendance at all classes is essential to acquiring the requisite information for successful completion of this course. The topics covered in this course are much related to each other. If you miss a lecture, it would be hard to catch up. Roll will be taken at the beginning of each session. Students are expected to show up to every class meeting and stay for the entire period.
- Students may attend either session of the lecture as space permits. Students must attend the exams during the session in which they are registered unless prior permission is obtained.
- Students are required to inform the instructor in advance by email or verbally in case of not being able to attend class.

B. Class Participation:

- Class participation is very essential to learning this subject. Be prepared to participate in class discussions (answering the questions and solving the problems), group work, and reviewing the homework.

C. Student Code of Conduct:

- Students are expected to respect the instructor and each other. Students must turn off their cell phones and pagers during the entire class time.

11. Course Schedule

Include dates of class meetings, topic, assignments, and assignment due dates.

- Session 1-2 Managerial Accounting & the Business Organization; Make vs. Buy
- *Read – Managerial Accounting and the Business Organization – Chapter 1; Intro to Chapter 2*
 - *Homework 1-A2, 1-B2*
- Session 3-4 Introduction to Cost Behavior and Measurement of Cost Behavior
- *Read – Introduction to Cost Behavior - Chapter 2 and Measurement of Cost Behavior – Chapter 3*
 - *Homework assignment 2-A1, 2-A2, Other problems*
- Session 5-6 Advanced Break-even Analysis
- Session 7 Midterm Exam
- Session 8-9 Relevant Information and Decision Making
- *Read-Relevant Information and Decision Making: Marketing Decisions*
 - *Industrial Grinders Case Study due*
- Session 10-11 Net Present Value
- Valuing your MBA
 - Capital Budgeting Analysis
- Session 12-13 Allocations and Transfer Pricing (Chapter 5-7)

- Death Spiral
- Economic Value Add
- Transfer Pricing

Session 14 Course Review

12. Disclaimer

This syllabus is subject to modification. I am committed to letting students know changes to the syllabus as soon as feasible.

Last Update: 8/15/2017

Appendix. Program and Institution Learning Outcomes.

Institutional Learning Outcomes (ILOs)	
<i>Graduates of the BA program of Lincoln University should be able to:</i>	
1a	Develop the habits and skills necessary for processing information based on intellectual commitment, and using these skills to guide behavior.
2a	Raise important questions and problems, and formulate them clearly and precisely in oral or written communication
3a	Act with dignity and follow the principles concerning the quality of life of all people, recognizing an obligation to protect fundamental human rights and to respect the diversity of all cultures.
4a	Focus on individual and organizational benefits; communicate to co-workers and company's leadership in facilitation of collaborative environment; to be honest and transparent with regard to their work, and to be respectful of the work of others.
5a	Display sincerity and integrity in all their actions, which should be based on reason and moral principles; to inspire others by showing mental and spiritual endurance
6a	Show creativity by thinking of new and better goals, ideas, and solutions to problems; to be resourceful problem solvers.
7a	Define and explain the boundaries, divisions, styles and practices of the field, and define and properly use the principal terms in the field

Program Level Outcomes (PLOs)	
<i>Students graduating our BA program will be able to:</i>	
1	Demonstrate knowledge in the principle areas of general business and specific areas of concentration, which include: general business, management, entrepreneurship, and management information business.
2	Determine the information needed to evaluate a business problem. Apply critical thinking and reasoning skills to recognize credibility and accuracy.
3	Demonstrate the ability to communicate with others using written and oral communication tools.
4	Demonstrate the ability to use analytical skills to understand business problems and make well-informed decisions.
5	Apply and comply with ethical and legal principles and evaluate different ethical perspectives.