



Lincoln University

BA 340 – Managerial Accounting and Financial Control

COURSE SYLLABUS Spring, 2018

Instructor:	Prof. Daniel Sevall
Lecture Schedule:	Thursday, 3:30 PM – 6:15 PM
Credits:	3 units / 45 lecture hours
Level:	Mastery 1 (M1)
Office Hours:	Tuesdays at 11:30 to 12:30; Wednesdays at 2:30-3:30 e-mail: dsevall@lincolnuca.edu Phone: 650-380-0518
Textbook and Materials:	<i>Accounting for Decision-Making and Control</i> , 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

Last Revision: January 13, 2018

CATALOG DESCRIPTION

Emphasis in this broad based course is on imparting to the student an increased knowledge and understanding of the role of management control in the modern multi-plan organization, as well as the development of skills to be used throughout the cycles of a business in solving managerial control problems. Case materials are accompanied by reading. (3 units)

Prerequisite: BA 42 or BA 300B

EDUCATIONAL 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.

You will learn different types of costs and their behaviors, cost estimation and allocation, performance measurement, budgeting, breakeven and variance analyses.

COURSE LEARNING OUTCOMES¹

	Course LO	Program LO	Institutional LO	Assessment Activities
1	Employ Break-even Analysis (Cost-Volume Profit) Analysis in management planning and decision-making scenarios	PLO 2	ILO 1b, ILO 2b, ILO 4b	Case Analyses, Final Cumulative Assessment
2	Calculate financial impact and broader managerial implications in make vs. buy, and special order situations	PLO 3	ILO 2b, ILO 7b	Case Analyses, Final Cumulative Assessment
3	Incorporate Net Present Value in capital budgeting situations	PLO 5	ILO 4b, ILO 5b	Case Analyses, Final Cumulative Assessment

INSTRUCTIONAL METHODS

This is a direct classroom instruction course.

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.

Assignments and projects require students to actively use resources of the library. Detailed guide to business *resources of the library* as well as the description of Lincoln University approach to *information literacy* are available at the [Center for Teaching and Learning](http://ctl.lincolnuca.edu) website (ctl.lincolnuca.edu).

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.

¹ Detailed description of learning outcomes and information about the assessment procedure are available at the [Center for Teaching and Learning](http://ctl.lincolnuca.edu) website (ctl.lincolnuca.edu).

- 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.

GRADING POLICY

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

COURSE SCHEDULE

Week	Topic
1 - 2	Managerial Accounting & the Business Organization; Make vs. Buy <i>Read – Managerial Accounting and the Business Organization – Chapter 1; Intro to Chapter 2</i> <i>Homework 1-A2, 1-B2</i>
3 - 4	Introduction to Cost Behavior and Measurement of Cost Behavior <i>Read – Introduction to Cost Behavior - Chapter 2 and Measurement of Cost Behavior – Chapter 3</i> <i>Homework assignment 2-A1, 2-A2, Other problems</i>
5 - 6	Advanced Break-even Analysis. Quiz 1.
7	Midterm Exam
8 - 9	Relevant Information and Decision Making <i>Read-Relevant Information and Decision Making: Marketing Decisions</i> <i>Industrial Grinders Case Study due</i>
10 - 11	Net Present Value <ul style="list-style-type: none"> • Valuing your MBA • Capital Budgeting Analysis
12 - 13	Allocations and Transfer Pricing. Quiz 2. <ul style="list-style-type: none"> • Death Spiral • Economic Value Add • Transfer Pricing
14	Course Review
15	Final Exam