



Lincoln University
BA 240 – Managerial Accounting
COURSE SYLLABUS
Spring 2022

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| Instructor: | Dr. Mohamed Tailab |
| Lecture Schedule | Tuesday, 9:00 – 11:45 am |
| Credit: | 3 units (45 hours of lectures) |
| Level | Advanced (A) |
| Office Hours: | Tuesday, 11:45 am – 12:30 pm, 4th Floor, Room, 402 Monday, 11:00 am – 12:00 pm, 4th Floor, Room 402 E-mail: mtailab@lincolnuca.edu |
| Textbooks: | John Wild and Ken Shaw, (2017), Managerial Accounting 7th Edition, McGraw-Hill/Irwin ISBN10: 1260247880 ISBN13: 9781260247886 [Previous editions of this book are fine] |
| Prerequisite: | BA 42 and BA 110 |
| Last Revision: | December 14, 2021 |
| NOTE: | This schedule is subject to change |



Course Description

Planning of profits, costs, and sales. Cost and profit analysis and control. Includes budgeting, forecasting, standard costing, breakeven and cost-volume profit analysis, direct and absorption costing, variance analysis, differential cost analysis, and capital expenditure planning, evaluating, and control. (3 units) Prerequisites: BA 42, BA 110

Course 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.

Course Learning Outcomes¹

| | Course learning outcomes (CLOs) | Program Learning Outcomes | Institutional Learning Outcomes | Assessment activities |
|---|---|---------------------------|---------------------------------|--|
| 1 | An understanding of how managerial accounting is used in decision-making and performance evaluation | PLOs 1, 2, 6 | ILO 1a, 2a | Assignments, Midterm/ final exams |
| 2 | Differentiate various cost behavior (variable, fixed, direct, indirect, etc.) and its impact on the business. | PLOs 1, 2 | ILO 1a, 2a | Assignments, quizzes, Midterm/ final exams |
| 3 | Use of cost-volume-profit analysis as a planning and decision-making tool. | PLOs 1, 2 | ILO 1a, 2a | Assignments; Midterm and Final |
| 4 | Demonstrate how materials, labor, and overhead costs are added at various stages of production. | PLOs 1, 2 | ILO 1a, 2a | Assignments, and Exams |
| 5 | Development of budget and followed up with variance analysis to identify deviation from plan. | PLOs 1,2 | ILO 1a | Assignments, Midterm/ final exams, and project |
| 6 | The ability to interpret the impact of selected costing method in operational decision-making | PLOs 1, 2 | ILO 1a, 2a | Assignments, Midterm/ final exams |

Other Materials

Large notebook, mechanical pencil, eraser, pen, simple calculator, 3” x 5” index cards, rubber bands, ruler, and tab dividers. 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).

Keys to Success in Managerial Accounting

The most important to success in Managerial Accounting is to follow these steps:

1. Before class, read the PowerPoint slides posted on Canvas.
2. Take notes in the class; summarize the main ideas in your index cards.
3. If you are having difficulty, read the specified pages of the textbook and work through the end of chapter problems and solutions to supplement your understanding of the material.
4. If you are still facing some challenges, stop by my office either during office hours or any time by appointment through e-mail.

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).

Grading

All activities will be graded according to the points as shown below.

| Grade | A | A- | B+ | B | B- | C+ | C | C- | D+ | D | F |
|-------------------|---------------|-------|-------|-------|-------|-------|-------|---------------|-------|-------|------|
| Points | 95-100 | 90-94 | 87-89 | 84-86 | 80-83 | 77-79 | 74-76 | 70-73 | 67-69 | 60-66 | 0-59 |
| Tentative Weights | Participation | | | | | 5% | | Project | | | 10% |
| | Homework | | | | | 10% | | Mid-term exam | | | 30% |
| | Quizzes | | | | | 10% | | Final Exams | | | 35% |

Classroom Protocol

Students are expected to arrive on time and be prepared to take quiz and participate. If for some reason you are running late, do not skip the class. I prefer that you come late than not at all. If you must leave class early, please tell the instructor before class starts. If you cannot attend the class or other activities such as homework or quizzes for a strong reason, please inform the instructor in advance so that arrangements can be made to complete any missed work after the absence. All communication and electronic devices should be turned off or silent in the classroom (cell phones, music devices, etc.). **Please, do not eat food in class. It is distracting to me and your fellow students. Bottled water, coffee, tea, soft drinks, etc.**

Homework

The homework problems cover all chapters from 1 through 14 in the textbook. The assignments will be posted on canvas. After each deadline, assignments will no longer be accepted. These assignments must be typed and uploaded to the e-campus platform (Canvas). They must be submitted on time. Please do not send them via email. If you did, you will not be graded. No homework will be accepted after the final due date. The first assignment is to read the course syllabus, which would be delivered by hand. Otherwise, the syllabus can be downloaded from the LU website, and is available on Canvas as well.

Quizzes

Eight (8) lesson quizzes will be given at the very beginning of the class. The primary purpose of these quizzes is to encourage and reward the student's timely progress through the course materials. Each lesson quiz covers only the material for the previous lecture. Each lesson quiz consists of some combination of true/false, multiple choice, and calculated questions. Only the 5 best out of the 8 possible quiz scores will be used in determining a student's final grade. **There will be no makeup quizzes given.**

Exams

Two exams [**Written Essay Exams and Closed Book**] will be given throughout the course. Each exam will run for two hours. Please note that the exams will be given from [9:00-11:45 am]. If you need additional time on an exam because of a university-recognized disability, I must be informed directly by the admission office. I will make whatever accommodations are recommended by them. The exams are not comprehensive and will cover only the materials indicated in the box below. Students are expected to take all exams at the scheduled time in the classroom. If a student is unable to take an exam at the scheduled time due to an emergency or extenuating circumstance, the student can take the exam during the instructor's office hours. **Missing the final exam will result in a failing grade for the course, no matter how much points you have accumulated.**

Project

This project is a research based assignment that requires each student to evaluate a public company and present the key results to the class. The research paper should be very precise and be sure that the essential information that should be included is there. It is about six pages single spaced with 3000 words, not including tables, figures, etc. You will provide three status updates through the term on the progress you have made to date on your paper. This enables the instructor to provide you with the necessary feedback.

The paper will be evaluated according to the following writing criteria:

1- Content (60%), Organization (20%), and APA Format (20%)

Exams Preparation

In order to perform well on exams, the students must study as a group. One week before each exam, a sample exam with solutions will be posted on canvas. These sample exams will assist the students in preparing for the exams. Students MUST come to the exam with a pencil, eraser, and a simple calculator (cell phones will not be allowed as calculators).

Cheating and Plagiarism

Cheating is the actual or attempted practice of fraudulent or deceptive acts for the purpose of improving one's grade or obtaining course credit. Acts of cheating include, but are not limited to, the following: (a) plagiarism; (b) copying or attempting to copy from others during an examination or on an assignment; (c) communicating test information with another person during an examination; (d) allowing others to do an assignment or portion of an assignment; (e) using a commercial term paper service. Penalties for cheating and plagiarism range from a 0 or F on an assignment, through an F for the course, to expulsion from the university. Anyone caught cheating or plagiarizing will receive a zero (0) on the exam or assignment, and the instructor may report the incident to the Dean of Students, who may place related documentation in a file. Repeated acts of cheating may result in an F in the course and/or disciplinary action.

Academic Honesty

In the advancement of knowledge requires that all students and instructors respect the integrity of one another's work and recognize the important of acknowledging and safeguarding intellectual property. Accordingly, Lincoln expects the highest standards of honesty and integrity from all members of the academic community. As a student, you must know that all forms of cheating, falsification, and plagiarism are against the rules of this course and of Lincoln University. It is your responsibility for asking the instructor for clarification, if you are not sure of what constitutes academic dishonesty are.

Discussion and Participation

Participation includes preparing for class, completing assignments on time, engaging in class discussions and team presentations and homework explanations. Students are expected to be prepared for and participate in each week. You would lose some participation points if you were absent without informing the instructor, and if your behavior in the class obstructs other students to learn by leaving and returning to class while it is in session.

Extra Help

If you find the course material challenging, please see me anytime. So, I can help you by clarifying lecture material. Additionally, do not wait to see me, if you are struggling.

Methods of Instruction

The instructor will conduct the course by giving lectures, facilitating solutions to in-class exercises, and conducting discussions to encourage class participation by students. Students must read each chapter before class according to the tentative schedule provided (see below), and they are responsible to ask questions and request clarifications during the class session. The PowerPoint slides are designed to give students a head start in learning course materials, but they are not intended to substitute.

Recording of Lectures

Audio and/or video recording of lectures is prohibited unless the student has a learning disability that requires such recording, and it must be used only by the person making them and must be destroyed at the end of the semester.

Self-Assessment

To evaluate student performance, indirect measures of student learning will be done at the end of the semester by distributing a Self-Assessment Questionnaire(SAQ). Through this self-assessment, students will get a chance to think about their own progress and find ways to change, adapt or improve it. However, as for the instructor, this SAQ will be utilized as a vehicle for giving feedback on learning abilities.

E-mail and Canvas

E-mail and Canvas are required for this course. E-mail is the best way to contact the instructor. E-mails are generally answered within 24 hours during the week. If you do not hear from me within that time, please contact me again. Students are required to use their university e-mail for correspondence, and are responsible for checking their account daily for correspondence from the lecturer.

Work Ethics

Lincoln University instructs and evaluates students on work ethics. These work ethics have been identified and defined as essential for student success: appearance, attendance, attitude, character, communication, cooperation, organizational skills, productivity, respect, and teamwork. So, Lincoln University' students are expected to adhere to the highest standards of these 10 character traits in their behavior as well as their coursework.

Recommendation Letters

Students are eligible to apply for a Board Trustees Scholarship. This scholarship is awarded from funds provided by the University. The instructor gives only two recommendation letters one week before the semester ends. The best candidates should match the work ethics.

Early Course Performance

The instructor uses Early Warning Form to advise students if they are not performing to his stratification for the course. Students who perform poorly on the midterm examination will be the subject of this form. This Form emphasizes that my concern is on learning the material-not just the grade. To be complete, you and the instructor should each sign the form (It is not mandatory). This will help ensure there can be no misunderstanding.

Academic Calendar

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|--|---------------|
| Session begins; placement tests | January 19 |
| Academic advising and registration | January 20-21 |
| Classes begin | January 24 |
| Last day classes may be added/dropped without academic penalty | February 7 |
| President's Day (Holiday) | February 21 |
| Spring recess | March 15-19 |
| Classes resume | March 21 |
| Final Examinations | May 9-14 |
| Spring semester ends | May 14 |
| Commencement | May 28 |

Course Schedule

| Week | Activities and Assignments | |
|---------------|---|-------|
| | Introduction to the course (Syllabus) | |
| 24-Jan | Managerial Accounting Concepts and Principles | Ch.1 |
| 31-Jan | Job Order Costing and Analysis | Ch.2 |
| 7-Feb | Process Costing and Analysis | Ch.3 |
| 14-Feb | Activity-Based Costing and Analysis | Ch.4 |
| 21-Feb | President's Day (Holiday) | |
| 28-Feb | Cost Behavior and Cost-Volume-Profit Analysis | Ch.5 |
| 7-Mar | Variable Costing and Analysis | Ch.6 |
| 14-Mar | Master Budgets and Planning | Ch.7 |
| 21-Mar | Midterm Exam | |
| 28-Mar | Flexible Budgets and Standard Costs | Ch.8 |
| 4-Apr | Performance Measurement and Responsibility Accounting | Ch.9 |
| 11-Apr | Relevant Costs for Managerial Decisions | Ch.10 |
| 18-Apr | Capital Budgeting and Investment Analysis | Ch.11 |
| 25-Apr | Reporting Cash Flows | Ch.12 |
| 2-May | Financial Statement Information | Ch.13 |
| 9-May | Final Exam | |

About the instructor

Mohamed Tailab is an Assistant Professor of Business Administration, Finance, and Accounting at Lincoln University. He received both his BS and MS (Accounting) from Al-Jabal Al-Gharbi University (Libya), and his DBA (Business Administration: Finance and Investment) from Lincoln University. Prior to coming to Lincoln University, Tailab was a lecturer in the Accounting Department at Al-Jabal Al-Gharbi University (Libya). He has accumulated more than fifteen years of experience in academia where he taught various undergraduate and graduate business classes, as well as he performed a lot of work using a software program called the Global Business Simulation (GLO-BUS), which is an automated, online program that simulates the operation of a company. His students earned (Top five) ranking within the top 100 worldwide for GLO-BUS performance.

Tailab's work focuses mostly upon the corporate disclosures (mandatory, voluntary) by combining machine learning and applied linguistics to model the ability of textual information content in annual firms reports to predict the market reaction. His research goal is to help shareholders be aware if CEOs and management writers use language to manipulate them. Also,

he is working on the application of partial least squares structural equation modeling (PLS-SEM) in business research. During his academic journey, Tailab has authored and co-authored three textbooks and various research papers in peer-refereed local and international academic journals and participated in diversity conferences.