LINCOLN UNIVERSITY
BA 340 – Managerial Accounting and Financial Control

Course Syllabus
Fall 2025

Instructor:	Prof. Daniel Sevall
Lecture Schedule:	Thursdays, 3:30 PM – 6:15 PM
Credits:	3 units / 45 lecture hours
Level:	Mastery 1 (M1)
Office Hours:	By appointment **e-mail:** dsevall@lincolnuca.edu For a Zoom appointment
Textbook:	**Accounting for Decision-Making and Control**, Jerold Zimmerman (2016), 9th Edition ISBN-13: 978-1259564550, ISBN-10: 125956455X.
Prerequisite:	*BA 42*
Last Revision:	August, 2025

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)

COURSE LEARNING OUTCOMES[1]

	Course LO	Program LO	Institutional LO	Assessment activities
1	Articulate Relevant Costs and Employ Break-even Analysis (Cost-Volume Profit), Analysis in management planning, and decision-making scenarios.	PLO 2	ILO 1b, ILO 6b	Case Study; Midterm and Final Exam
2	Articulate Mimetic Theory and Systems 1 and Systems 2 thinking into Managerial Accounting	PLO 1	ILO 1b, ILO 2b, ILO 3b	Midterm and Final Exam
3	Formulate and articulate concepts related to operational budgeting; demonstrate forecasting techniques and variance analysis.	PLO 1	ILO 1b, ILO 2b, ILO 3b	Case Study Midterm and Final Exam

[1] Detailed description of learning outcomes and information about the assessment procedure are available at the Learning Outcomes Assessment section of LU website.

4	Calculate financial impact and broader managerial implications in make vs. buy, and special order situations.	PLO 2	ILO 1b, ILO 6b	Midterm and Final Exam
5	Incorporate Net Present Value in capital budgeting situations.	PLO 4	ILO 1b, ILO 2b, ILO 5b	Final Exam
6	Utilize Allocation Techniques and theory and demonstrate impact of Death Spiral scenarios.	PLO 4	ILO 1b, ILO 2b, ILO 5b	Final Exam

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 computer. 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 LU Library website (lincolnuca.libguides.com).

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.

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.

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.

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.

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.

GRADING AND ASSESSMENT CRITERIA

Midterm Exam	35%
Attendance & Class Contribution through Homework	10%
Case Analysis	10%
Final	45%
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Total	100%

Letter grades will be given based on the following scaling:

Grade	A	B	B-	C	D	F
Points	90-100	83-89	80-82	70-79	60-69	0-59

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.

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

Session 15 Final Exam

Disclaimer

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