LINCOLN UNIVERSITY
BA 240 – Managerial Accounting
ONLINE COURSE SYLLABUS
Fall 2026

Instructor: Professor Themis D. Pantos, Ph.D.
Lecture Schedule: Tuesday, 9:00 – 11:45AM
Credits: 3 units / 45 lecture hours
Level: Advanced (A)
Office Hours: By appointment
E-mail: tpantos@lincolnuca.edu
Phone: (510) 628-8013
Google Meet: Video call link: https://meet.google.com/aty-dqyv-zme
Textbook: **Accounting for Decision-Making and Control**, Jerold Zimmerman (2020), 10th Edition, McGraw-Hill, NJ. ISBN-13: 978-1259564550, ISBN-10: 125956455X.
Prerequisite: *BA 42, BA 110*
Last Revision: August 15, 2026

CATALOG 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. (3 units)

COURSE LEARNING OUTCOMES[1]

	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 1a, ILO 6a	Case Studies; Midterm and Final Exam
2	Formulate and articulate concepts related to operational budgeting; demonstrate forecasting techniques and variance analysis.	PLO 1	ILO 1a, ILO 2a, ILO 3a	Midterm and Final Exam
3	Calculate financial impact and broader managerial implications in make vs. buy, and special order situations.	PLO 2	ILO 1a, ILO 6a	Case Studies; 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	Incorporate Net Present Value in capital budgeting situations.	PLO 4	ILO 1a, ILO 2a, ILO 5a	Case Studies and Final Exam
5	Utilize Allocation Techniques and theory and demonstrate impact of Death Spiral scenarios.	PLO 4	ILO 1a, ILO 2a, ILO 5a	Final Exam

INSTRUCTIONAL METHODS

This is an **online** course. However, the students are required to attend class on a regular basis. 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 guides 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.

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 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 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	30%
Assignments	20%
Final Exam	50%
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Total	100%

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	93-100	90-92	87-89	83-86	80-82	77-79	73-76	70-72	67-69	60-66	0-59

In exams, every answer is graded by points from 0 to 100 and the total points for an exam are calculated as the average of the points received for all answers in the exam. The final grade for the course will be given as the total weighted score for all activities according to the percentage shown in the table below.

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 Added
- 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.