



LINCOLN UNIVERSITY

BA 340 III– Managerial Accounting and Financial Control

Fall 2016 Course Syllabus

Credit: 3 units = 45 lecture hours

Prerequisite: BA 42 or BA 300B

Class Hours: Thursday, 09:00 – 11:45 AM

Office Hours: Thursday, 6.15 PM – 7.15 PM

Instructor: Gary L. Mingle, CPA, DBA

Contact: gmingle@lincolnuca.edu

Syllabus =Date created: July 8th 2016

Textbook Details

Managerial Accounting, v. 2.0

By: Kurt Heisinger and Joe Ben Hoyle

Version: 2.0

Pub Date: April 2016

Please purchase the book only through the link provided below as the homework assignments including quizzes and test will be completed electronically. eISBN: 978-1-4533-7464-1. The web site for the class is as follows: <https://students.flatworldknowledge.com/course/2520769>

COURSE 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.

COURSE OBJECTIVES

- Identify cost classifications based on how the cost will be used: whether for preparing external reports, predicting cost behavior, assigning costs to cost objects, or decision making.
- Identify the costing method to use in custom situations and in mass-production situations and know how to apply those methods.
- Identify various cost classifications based on how costs respond to changes in production levels, and how those changes affect managements' decision to expand or reduce capacity levels.
- Explain the critical tradeoffs existing between total cost and sales volume in determining desired profit goals
- Prepare an income statement required for external reporting and a different one more useful to managers for managerial decision-making.
- Evaluate business segments and the managers responsible for those business segments.
- Prepare and evaluate operating as well as capital budgets.

- Identify costs which may be relevant or irrelevant to a given management decision at hand.
- Discuss the ethical constraints that guide a manager in pursuing his/her ultimate goal of maximizing the value of the firm.

Outline for Introduction to Management Accounting

Week	Chapter Number	Topic	Home Work
1	1	What Is Managerial Accounting?	Assigned
2	2	Activity-Based Costing	Assigned
3	3	Process Costing	Assigned
4	4	Cost Behavior Patterns	Assigned
5	5	Cost-Volume-Profit Analysis	Assigned
6	6	Relevant Revenues and Costs	Assigned
7	7	Capital Budgeting	Assigned
8	8	Operating Budgets	Assigned
9	9	Cost Variance Analysis	Assigned
10	10	Variable Costing & Reporting	Assigned
11	11	Performance in Decentralized Organizations	Assigned
12	12	Statement of Cash Flows	Assigned
13	12	Statement of Cash Flows	Assigned
14	13	Financial and Nonfinancial Performance Measures	Assigned
15	Catch up	Review Chapters	Review Assigned

Grades Determinations

	Points	Chapters
Test 1	100	1,2,3,4
Test 2	100	5,6,7,8
Test 3	100	9,10,11,12,13
Quizzes	50	
HW	50	
Self	50	
Group	50	
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	500	
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A	90%	
B	80%	
C	70%	
D	60%	

METHODOLOGY

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.

COMMENTS

- If you miss a class, you are responsible for the material covered.
- Cellular phones must be turned off or the ringing mode silenced.
- Do not hesitate to ask questions or make comments.