



LINCOLN UNIVERSITY

BA 240 II – Managerial Accounting and Financial Control

Spring 2017 Course Syllabus

Credit: 3 units = 45 lecture hours

Class Hours: Thursday, 12:30 pm – 3:15 pm

Office Hours: Thursday, 6.15 PM – 7.15 PM

Instructor: Gary L. Mingle, CPA, DBA

Contact: gmingle@lincolnuca.edu

Customized Date: 01/09/2017

Text: Financial and Managerial Accounting, 4th Edition, by John Wild, Ken Shaw, and Barbara Chiappetta, Please purchase a connect card as the homework assignments including quizzes and test will be completed electronically. ISBN13: 978-0078110887. The web site for the class is as follows:

<http://connect.mheducation.com/class/g-mingle-copy-of-managerial-accounting-spring>

COURSE DESCRIPTION

- The course will examine the following topics: Focus on analyzing accounting information critical for managerial decision-making. Topics include cost estimation, cost-volume-profit analysis, product costing, activity-based costing and management, operational budgeting, capital budgeting decisions, pricing and target costing, performance evaluation, segment reporting, and balanced scorecard-maybe.

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.

METHODOLOGY

Outline for Introduction to Management Accounting

Week	Chapter Number	Topic	Home Work
1	1	Introducing Accounting in Business	Assigned
2	1,14	Mgt Accting Concepts	Assigned
3	14,15	Job Order Costing	Assigned
4	15	Job Order Costing	Assigned
5	16,	Process Costing	Assigned
6	16	Process Costing	Assigned
7	17	Activity Based Costing	Assigned
8	17	Activity Based Costing	Assigned
9	18	Cost-Volume-Profit Analysis	Assigned
10	19	Variable Costing & Reporting	Assigned
11	20	Master Budgets	Assigned
12	20	Master Budgets	Assigned
13	21	Flexible Budgets	Assigned
14	23	Relevant Costing for Managerial Decisions	Assigned
15	Catch up	Review Chapter	Review Assigned
Grades Determinations			
Points			
		Test 1	100
		Test 2	100
		Chapters	
		1,14,15	
		16,17,18	

Test 3	100	19,20,21,23
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%	

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.