



Lincoln University
BA 340 – Managerial Accounting and
Financial Control
COURSE SYLLABUS
Summer 2023

Instructor:	Dr. Mohamed Tailab
Lecture Schedule	Monday & Wednesday, 9:00 am – 11:45 am
Credit:	3 units (45 hours of lectures + 30 hours of section meetings)
Level	Mastery 1 (M1)
Office Hours:	Monday, 12:00 am – 2:30 pm, 4th Floor, Room 402 Wednesday, 12:00 am –2:30 pm, 4th Floor, Room 402 E-mail: mtailab@lincolnuca.edu)
Textbooks:	John Wild and Ken Shaw (2022). Managerial Accounting 8th Edition, McGraw-Hill/Irwin ISBN10: 126072784X ISBN13: 9781260727845 [Previous editions of this book are fine]
Prerequisite:	BA 42
Last Revision:	May 18, 2023
NOTE:	This schedule is subject to change



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

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 1b, 2b	Assignments, Midterm/ final exams
2	Differentiate various cost behavior (variable, fixed, direct, indirect, etc.) and its impact on the business.	PLOs 1, 2	ILO 1b, 2b	Assignments, quizzes, Midterm/ final exams
3	Use of cost-volume-profit analysis as a planning and decision-making tool.	PLOs 1, 2	ILO 1b, 2b	Assignments; Midterm and Final
4	Demonstrate how materials, labor, and overhead costs are added at various stages of production.	PLOs 1, 2	ILO 1b, 2b	Assignments, and Exams
5	Development of budget and followed up with variance analysis to identify deviation from plan.	PLOs 1,2	ILO 1b	Assignments, Midterm/ final exams, and project
	The ability to interpret the impact of selected costing method in operational decision-making	PLOs 1, 2	ILO 1b, 2b	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.

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%								
	Quizzes		10%		Final comprehensive Exams		65%				

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 (6) 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 6 possible quiz scores will be used in determining a student's final grade. **There will be no makeup quizzes given.**

Exams

One comprehensive exam [**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 am – 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. 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.

Exams Preparation

In order to perform well on exams, the students must study as a group. One week before the exam, a sample exam with solutions will be posted on canvas. This 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

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).

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.

Course Schedule

Week	Activities and Assignments		
W1	1	Introduction to the course (Syllabus) Managerial Accounting Concepts and Principles	Ch.1
	2	Job Order Costing and Analysis	Ch.2
W2	3	Process Costing and Analysis	Ch.3
	4	Activity-Based Costing and Analysis	Ch.4
W3	5	Cost Behavior and Cost-Volume-Profit Analysis	Ch.5
	6	Variable Costing and Analysis	Ch.6
W4	7	Master Budgets and Planning	Ch.7
	8	Flexible Budgets and Standard Costs	Ch.8
W5	9	Performance Measurement and Responsibility Accounting	Ch.9
	10	Relevant Costs for Managerial Decisions	Ch.10
W6	11	Capital Budgeting and Investment Analysis	Ch.11
	12	Reporting Cash Flows	Ch.12
W7	13	Financial Statement Information	Ch.13
	14	Final Exam	