



Lincoln University

BA 240 – Managerial Accounting

COURSE SYLLABUS

Spring 2024

- Instructor:** Prof. Albert Loh
Lecture Schedule: Wednesday, 9:00 AM – 11:45 AM
Credits: 3 units / 45 hours of lectures
Level: Advanced (A)
Office Hours: Wednesday, 11:45AM - 12:30PM, or by appointment
e-mail: aloh@lincolnuca.edu
Textbook: Introduction to Management Accounting, by Horngren, Sundem et. al., 16th edition (January 2013).
ISBN-10: 0133058786; ISBN-13: 978-0133058789.
Tools: A basic handheld calculator is required. **Mobile device calculator will not be allowed.** Supplemental materials (such as periodical, article, or case study) will be provided in class.
Prerequisite: BA 42, BA 110
Last Revision: January 19, 2024.

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.

EDUCATIONAL 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 LO	Program LO	Institution LO	Assessment activities
An understanding of how managerial accounting is used in decision-making and performance evaluation.	PLOs 1, 2, 3, 4, 5	ILO 1a, 2a	Closed-book exam.
Differentiate various cost behavior (variable, fixed, direct, indirect, etc.) and its impact on the business.	PLOs 1, 2, 3, 4	ILO 1a, 2a	Closed-book exam.
Use of cost-volume-profit analysis as a planning and decision-making tool.	PLOs 1, 2, 3, 4	ILO 1a, 2a	Closed-book exam.
An understanding of different costing methods used in inventory valuation and pricing analysis.	PLOs 1, 2, 3, 4	ILO 1a, 2a	Closed-book exam.
Demonstrate how materials, labor, and overhead costs are added at various stages of production.	PLOs 1, 2, 3, 4	ILO 1a, 2a	Closed-book exam.
Development of budget and followed up with variance analysis to identify deviation from plan.	PLOs 1, 2, 3, 4	ILO 1a, 2a	Closed-book exam.
The ability to interpret the impact of selected costing method in operational decision-making.	PLOs 1, 2, 3, 4	ILO 1a, 2a	Closed-book exam.

INSTRUCTIONAL METHODS

This is a direct classroom instruction course.

The course will be conducted in the form of lectures and discussions on each topic shown in the class schedule below.

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](http://lincolnuca.libguides.com) website (lincolnuca.libguides.com).

COURSE REQUIREMENTS AND EVALUATION

The class will not begin until all mobile devices are removed and kept away from the student's desk.

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

While in class, students are expected to conduct themselves in a professional manner. Professionalism includes regular attendance, participation in class discussions, civil conduct, and ethical behavior, etc. If a student is observed coming to class late often, being disrespectful to peers, texting or using mobile devices, or carrying on personal conversations during lecture, the professionalism portion of the grade will be reduced based on a demerit system. The course begins with each student having the full 50 points. Any absence after the last day to drop a class and/or tardiness without valid reasons greater than 2 times will result in 10 points deduction, respectively. Behavioral offenses such as texting, using of mobile devices, or engaging in disorderly conduct in spite of reminder or warning will result in 10 points deduction.

Homework assignment:

Every student needs to read the PowerPoint Slides according to the syllabus timetable in preparation for the upcoming class session.

Higher education is about learning how to learn. So, in acquiring new knowledge, always pay attention to the learning objectives of each chapter or topic. In addition, you will enhance your understanding by solving the chapter problems to be assigned in class. Of course, you are welcome to bring questions to class for discussion by reading ahead of each classroom lecture. Achievement is assured when done repetitively.

GRADING POLICY

Your performance in this course will be evaluated under the following model:

Mid-Exam	175 points (43.75%)	A = 361 – 400
Final Exam	175 points (43.75%)	B = 301 - 360
Professionalism:	50 points (12.5%)	C = 241 - 300
Total	400 points (100%)	D = 201 - 240
		F = < 200

The mid-term and final exams focus on problem-solving similar to the classroom assignments. They are designed to test both theoretical and practical application. There will be NO “make-up credit” or “extra credit” work during and after the semester. The instructor reserves the right to modify the grading system based on class performance and notification to the students about any change during the semester. You are responsible for keeping apprised of any change in syllabus. If you plan to be sick on exam days, please do the exam a day earlier before getting sick.

The key to success in this course is communication and interaction. Thus, we will have to work as a team. First, we will create a positive learning environment where everyone can participate without fear. Second, relevant reading and problem assignments will be presented and discussed in class. When in doubt, ask.

Scholastic Dishonesty

Scholastic dishonesty will not be tolerated. Students who violate rules of academic dishonesty are subject to disciplinary penalties, including failure in the course and/or other actions from the University.

PROPOSED CLASS SCHEDULE

Session	Topics	Exercise
Jan 24	Course overview and Chapter 1 Introduction	None
Jan 31	Chapter 2: Cost behavior	32, 39; 54; 64, 2-B3
Feb 7	Chapter 3: Cost measurement	3-A2, 30, 33, 37
Feb 14	Chapter 4: Activity-based costing	49, 52, 53
Feb 21	Chapter 5: Pricing decisions	39, 45
Feb 28	Chapter 6: Operational decisions	36, 38, 40, 48, 55, 67
Mar 6	Mid-term Exam	
Mar 13	Spring Break	
Mar 20	Chapter 7: Budgeting	27, 31
Mar 27	Chapter 8: Variance analysis	42, 44
Apr 3	Chapter 11: Capital budgeting	36, 37, 39
Apr 10	Chapter 12: Cost allocation methods	32, 33
Apr 17	Chapter 13: Accounting for overhead costs	38, 40, 42, 46, 54
April 24	Chapter 14: Process costing	A2; 32
May 1	Revision	
May 8	Final exam	N.A.

Addendum: Supplemental Course Materials

The PowerPoint slides are designed to give students a head start in learning course materials in a concise and coherent fashion. They are not intended to substitute, but complement, the textbook and classroom lectures. Don't just read; you need to absorb and understand the body of knowledge through a synthesis of critical thinking and problem solving skills. Thus, attending classroom lectures and completing exercises and assignments are critical to your success.