



LINCOLN UNIVERSITY

BA 43 – MANAGERIAL ACCOUNTING

Spring 2012 Course Syllabus

Course Number: **BA 43**

Course Title: **Managerial Accounting**

Credit: 4 units = 60 lecture hours

Semester Offered: Spring 2012

Course Meeting Days: Saturdays

Course Meeting Time: 3:30PM to 6:15PM

Course Meeting Place: Auditorium (Room 304)

Instructor Information:

Name: Daniel Sevall

Office Phone: 650-380-0518 (cell)

e-Mail Address: dsevall@yahoo.com

Office Location: TBD

Office Hours: Mondays and Wednesdays at 6pm

1. Course 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. (4 units) Prerequisite: BA 42

2. Learning Objectives

By taking BA 43, students will demonstrate knowledge and understanding of the following:

- a. Break-even Analysis and Cost-volume-profit analysis
- b. Budgeting, forecasting and variance analysis
- c. Allocation methodologies
- d. Activity-based costing concepts
- e. Make-versus-Buy
- f. Death Spiral

3. Instructional Methods:

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.

4. Instructional Material and Texts

The course text will be the following:

Introduction to Management Accounting, Horngren, Sundem and Stratton, 13th Edition.

The case studies that we will study in the course are as follows:

Harvard Business School Cases:

- Industrial Grinders, 9-175-246
- Chemical Bank: Allocation of Profits, 9-184-047
- Colorscope, 9-197-040
- Dakota Office Products, 9-102-021

Online Components of the Course

I will create a YahooGroups as a means of posting information, and offering an opportunity for you to ask questions regarding course material. I will plan on adding students to the Yahoo site, once the class rosters are finalized.

5. 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.

6. 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.

7. 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 THE DATES DUE. Plagiarism will result in the grade "F" and a report to the administration.

8. 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.
- Be careful not to make careless mistakes on the exams.

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.

9. Grading and Assessment Criteria

Break-even Midterm	15%
Attendance and Class Participation	10%
Homework	10%
Case Analyses	30%
Final	35%
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Total	100%

Letter grades will be given based on the following scaling:

A	90 - 100
B	80 - 89
C	70 - 79
D	60 - 69
F	0 - 60

10. 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. Exams will be based on information and problems presented in class. 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.
- Loss of seat in class: If you are a registered student whose name has appeared on the class roster and you miss the initial class meeting and do not contact the instructor about your intent to attend by the second class meeting, the instructor may, in consultation with the department chairperson, permit another student to take your seat.
- 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.

11. Course Schedule

Include dates of class meetings, topic, assignments, and assignment due dates.

1 and 2	Managerial Accounting & the Business Organization <ul style="list-style-type: none">• <i>Read – Managerial Accounting and the Business Organization – Chapter 1; Intro to Chapter 2</i>• <i>Homework 1-A2, 1-B2</i>
3 and 4	Introduction to Cost Behavior and Measurement of Cost Behavior <ul style="list-style-type: none">• <i>Read – Introduction to Cost Behavior - Chapter 2 and Measurement of Cost Behavior – Chapter 3</i>• <i>Homework assignment 2-A1, 2-A2, Other problems</i>
5 and 6	Midterm Exam <ul style="list-style-type: none">• <i>Midterm Exam (Chapter 2—Breakeven Analysis)</i>• <i>Intro to Activity Based Costing</i>•
7 and 8	Relevant Information and Decision Making <ul style="list-style-type: none">• <i>Read-Relevant Information and Decision Making: Marketing Decisions</i>• <i>Industrial Grinders Case Study due</i>
9 and 10	Activity Based Costing (Chapter 4) <ul style="list-style-type: none">• <i>Dakota Office Products Case</i>

11 and 12 Allocations and Transfer Pricing (Chapter 3)
 • Colorscope Case Study

13 and 14 Make vs Buy Decisions

12. Disclaimer

This syllabus is subject to modification. I am committed to letting students know changes to the syllabus as soon as feasible.

Last Update: 1/11/2012