

University of Hawaii at Manoa  
Shidler College of Business  
Spring 2024 (1/8-5/10)  
ACC 200

## Introduction to Management Accounting

Section 007

WF 1:30pm-2:45pm  
Classroom: BUSAD C101

**Instructor:** Liming Guan, Ph.D., Associate Professor of Accounting

**Office:** BusAd A-406

**e-mail:** Lguan@hawaii.edu

**Office Hours:** Available most of the time during the week. Please email to make an appointment. In this Covid situation, requesting a Zoom meeting is also welcomed if the student prefers not to visit the professor's office.

**Learning Objectives:** After completing this course students should be able to: understand the role of accounting in management; turn accounting data into information useful in the management process; and apply various accounting techniques and concepts in business decision scenarios. Specifically, students will learn job order costing, cost-volume-profit analysis, variable costing, performance evaluation using variances from standard costs, performance evaluation for decentralized operations, product pricing, cost allocation and activity-based costing, and financial ratios analysis. The course uses readings, lectures, in-class practice problems, homework, and examinations to reinforce concepts and evaluate student mastery of the material.

**Required Materials:**

- (1) Textbook: Financial & Managerial Accounting, by J. Wild and K. Shaw, *McGraw Hill (9th Edition)*
- (2) Lecture notes on Lulima
- (3) CONNECT web access is required for this course. CONNECT can be accessed via Lulima (Registration information is posted on Lulima). All quizzes are conducted via CONNECT.

**UH Bookstore IDAP:** Through IDAP, students will be able to get access to the eText on Lulima, and complete quizzes in CONNECT. Paying for IDAP via your student account is the most economical way of obtaining the eText and getting access to CONNECT.

**Class Format:** Classes will be conducted as lecture/discussion sessions, covering materials as indicated in the class time table at the end of this syllabus. The appropriate text sections should be read carefully before attending class.

**Attendance:** Students are to treat this course as if it is a highly valued job. As such, it is expected that students will attend class regularly. If a student cannot attend a class, it is the student's responsibility to find out what happened in the class. Attendance will be taken regularly throughout the semester and will count toward the final grade (i.e., the attendance will be converted into a 20-point scale toward the total credits).

**Academic Honesty:** Students are expected to behave with integrity in all academic endeavors. Cheating, plagiarism, as well as any other form of academic dishonesty, will not be tolerated. All incidents will be handled in accordance with the UH Student Code of Conduct. The UH Student Code of Conduct, is available at: [http://www.studentaffairs.manoa.hawaii.edu/policies/conduct\\_code/](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/). Please become very familiar with the University Student Conduct Code so you can make conscience and informed choices about your behavior. Some relevant portions of the code are included below for your convenience.

Acts of dishonesty, types of behavior that conflict with the community standards that the UH values and expects of students, include but are not limited to the following:

- a. cheating, plagiarism, and other forms of academic dishonesty,

- b. furnishing false information to any UH official, faculty member, or office,
- c. forgery, alteration, or misuse of any UH document, record, or form of identification.

The term "cheating" includes, but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examinations; (2) use of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; (3) the acquisition, without permission, of tests or other academic material belonging to a member of the UH faculty, staff or student (4) engaging in any behavior specifically prohibited by a faculty member in the course syllabus or class discussion.

The term "plagiarism" includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgement. It also includes the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

In addition to the above, the instructor specifically prohibits the following behaviors, and includes them within the definition of academic dishonesty: (1) providing another student with any form of direct or indirect, unauthorized assistance on any assignment, quiz, test or exam; and (2) copying, or recording in any manner, test or exam questions or answers.

Please NOTE:

UH disciplinary proceedings may be instituted against a student charged with conduct that potentially violates both the criminal law and this Student Conduct Code (that is, if both possible violations result from the same factual situation) without regard to the pendency of civil or criminal litigation in court or criminal arrest and prosecution.

If a student is caught committing an act of Academic Dishonesty, as defined in the University Student Conduct Code, they will receive a grade of "F" for the course and be referred for disciplinary action as provided for by the University Student Conduct Code. **The professor will seek the most severe disciplinary action against those that commit cheating and report such incidents for further action to the Director of the School of Accountancy.**

**Disability Access:** Students with disabilities are encouraged to contact the KOKUA Program for information and services. Services are confidential and students are not charged for them. Contact KOKUA at 956-7511 (voice/text), [kokua@hawaii.edu](mailto:kokua@hawaii.edu), or Queen Liliuokalani Center for Student Services, Room 13.

**Alternate Meeting Site:** In the event of a disturbance during class time (e.g. bomb threat), meet the instructor in the grassy area on the south (makai) side of George Hall. You will be given further instructions at that point.

### **TITLE IX**

The University of Hawaii is committed to providing a learning, working and living environment that promotes personal integrity, civility, and mutual respect and is free of all forms of sex discrimination and gender-based violence, including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence, and stalking. If you or someone you know is experiencing any of these, the University has staff and resources on your campus to support and assist you. Staff can also direct you to resources that are in the community. As a member of the University faculty, the professor is required to immediately report any incident of sex discrimination or gender-based violence to the campus Title IX Coordinator.

**Grading:** The total number of points earned during the semester will determine each student's course grade. Points and a distribution of the points necessary to earn a certain letter grade are as follows:

Exam #1	100 points
Exam #2	100 points
Final Exam	100 points
Class Attendance	20 points
Online Homework/Quizzes	80 points (via CONNECT)
<b>TOTAL</b>	<b>400 points</b>

**For the exam times please refer to the class time table page.**

Final class grade will be assigned as follows:

92%-100%: A;

89%-91%: A-;

85%-88%: B+;

82%-84%: B;                      79%-81%: B-;                      75%-78%: C+;                      72%-74%: C;                      69%-71%: C-;

65%-68%: D+;                      60%-64%: D;                      less than 60%: F.

**Exams:** All exams contain only multiple choice questions. The exams include materials covered in lecture AND in the textbook. You are responsible for both sources of information. Exams are close book and close notes. Calculators are required for all exams.

Make-up exams will be given only under rare circumstances, and the professor reserves the right to deduct points as deemed appropriate. Documents supporting the request for a make-up exam should make the professor look smart when questioned why a make-up exam is granted to the student. For example, an email to the professor stating one is sick or a simple visit to a doctor's office is not enough to prove that one is indeed sick; instead, the doctor's note should state that the student's illness would prevent the student from performing normally on the exam (or a similar statement).

In all cases where a make-up exam is requested, the professor must be notified prior to the exam. Failure to notify the professor on a timely basis will result in "0" for the exam.

**Online Homework/Quizzes:** A prominent accounting educator once said: "Learning accounting has three key elements: practice, practice, and practice." The class will assign a large amount of homework in the form of quizzes. Each chapter has a quiz and the quiz will be graded by CONNECT. CONNECT is an online learning platform designed and maintained by the publisher of the textbook. The quizzes consist of multiple choice questions, short exercises, and lengthy problems. Some quizzes may take about 2 hours to complete, some may take more than 10 hours. Each quiz has a deadline and will not be extended. There will be 11 quizzes throughout the semester. In CONNECT, you have **three** attempts to answer each quiz question. The system will show the scores of each of your attempt but only your highest attempt will be recorded in the instructor's gradebook. At the end of the semester, your lowest score on the quizzes will be dropped and your overall percentage of scores on the remaining 10 quizzes will be converted into an 80-point scale. For example, if you are 90% correct on these quizzes, your overall quiz score will be  $90\% \times 80 = 72$ ; and 72 will be counted as your quiz score toward your final grade.

**Supplemental Homework:** Supplemental homework assignments are the selected end-of-chapter questions for each chapter and will **not** be collected or graded. These assignments provide additional practice of the concepts and methods in the textbook. Some of these assignments may be discussed in class. **The supplemental homework assignments are similar to the quiz questions, so the students are encouraged to complete those assignments first before working on the quiz.**

If it is deemed necessary that changes be made to the syllabus, the professor reserves the right to make such changes. Any change made will be as fair and consistent as possible.

## TENTATIVE CLASS TIME TABLE

	<b>Class Schedule</b>	<b>Learning Objectives</b>	<b>Coverage</b>
1	10- Jan		Overview of course; IDAP, CONNECT
2	12- Jan	1-1	General discussion of business and business-related decisions (both internal and external); relate decisions to students' individual majors
3	17- Jan	1-3 to 4	Analyzing transactions using accounting equation; assets, liabilities, equity,
4	19- Jan	1-3 to 4	Analyzing transactions using accounting equation; revenues and expenses
5	24- Jan	1-5 to 6	Financial Statement (primarily income statement and balance sheet); discuss specific accounts (COGS, Inventory, Sales Revenue, Expenses); Using financial statements to evaluate performance (ROA)
6	26- Jan	13-2 to 3	Horizontal analysis, vertical analysis (from management perspective), benchmarking
7	31- Jan	13-4	Ratio analysis (gross profit percentage, profit margin ratio, ROA); what effect do transactions have on these ratios?
8	2- Feb	14-1 to 5	Importance of managerial accounting; classification of costs
9	7- Feb	15-1 to 4	Job-order costing: Cost flows
10	9- Feb		Job-order costing: Cost flows
11	14- Feb	15-5 to 6	Job-order costing: Under/over-allocated overhead; service industry
12	16- Feb		Catch up day
13	21- Feb		<b>Exam 1</b> (covers chapters 1, 13, 14 and 15)
14	23- Feb	17-1 to 4	ABC Costing
15	28- Feb	18-1	CVP - How do costs behave including mixed costs
16	1- Mar	18-2 to 3	CVP - Contribution Margin and Breakeven
17	6- Mar	18-4 to 5	CVP - Sensitivity Analysis, Margin of Safety, Operating Leverage, Sales Mix
18	8- Mar	19-1 to 4	Variable Costing
19	13- Mar	23-1 to 2	Short-term Decision Making: Differential Analysis; Pricing
20	15- Mar	23-3 to 4	Short-term Decision-Making: Dropping a product, product mix, processing further, outsourcing
	3/18 to 3/22		<b>Spring Recess, No Class</b>
21	27- Mar		Catch up day
	29- Mar		<b>Good Friday, No class</b>
22	3- Apr		<b>Exam 2</b> (covers chapters 17, 18, 19 and 23)
23	5- Apr		Exam 2 Review
24	10- Apr	20-1 to 2, 20-5	Master Budgets - Operating Budgets (Merchandising)
25	12- Apr	20-6	Master Budgets - Financial Budgets (Merchandising)
26	17- Apr	21-1 to 2	Flexible Budgets and Standard Costs

27	19- Apr	21-3 to 24-5	Variance Analysis
28	24- Apr	22-1 to 3	Responsibility Accounting
29	26- Apr	22-4 to 5	ROI/RI, Transfer Pricing
30	1- May		Catch up day
	8- May	Wednesday	<b>Final Exam:</b> 7:30am – 8:45am (covers chapters 20, 21 and 22) Location: TBA