**ACC 202: Intro to Management Accounting, Fall of 2016[[1]](#footnote-1)**

Tuesdays and Thursdays

**Section 1- CRN:** [70013](https://www.sis.hawaii.edu/uhdad/avail.class?i=MAN&t=201630&c=84579) 9:00-10:15 a.m. KUY 306

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| **Instructor:** | Jingwen Zhao with cooperation of Dr. Hamid Pourjalali |
| **Office:** | A404 |
| **E-mail:** | jingwenz@hawaii.edu |
| **Office hours:** | Tuesday and Thursday 10:30am-12:00pm or by appointment |
| **Prerequisites:** | Sophomore standing |
| **Course materials:** | 1. **Textbook:** Horngren's Financial & Managerial Accounting, The Managerial Chapters, Miller-Nobles, Mattison, Matsumura (5th Edition) ISBN-10: 1323508848 ISBN-13: 978-1323508848   Also available as an ‘eBook’ (digital copy).   1. **Simple Calculator (calculators without programming and text capacities):** Cell phones cannot be used as a calculator on exams. |

**COURSE 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, process 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 cost management for just-in-time environment. The course uses readings, lectures, in-class practice problems, homework, and examinations to reinforce concepts and evaluate student mastery of the material.

***Prerequisites:*** ACC 201 with a C- or better, and sophomore standing (at least 25 credits). Students who do not meet these prerequisites will be administratively dropped after the drop/add period, and will not be eligible for a tuition refund.

**Strategies for Reaching the Objectives**

***Class Preparation:*** I expect you to come to class prepared to discuss the material for the day. Therefore, I strongly recommend that you read the relevant textbook chapter and materials distributed on Laulima before the assigned class. Text chapters and other materials distributed in class should be read and thoughtfully analyzed before the assigned class so that you are prepared to discuss issues, articulate insights, evaluate others’ ideas, and defend your own ideas.

***Class Participation*:** You should participate in discussions of assigned topics by asking questions, bringing in research articles, and relating personal experiences or observations to the class. You should complete the homework prior to class and be ready to discuss the concepts. Attend every class for the entire class period. If you need to miss class because of an emergency, please contact me in advance.

***Class Assignments:*** Since accounting is an applied discipline, it is important that you learn the “how to” of accounting as well as “know how” accounting. Therefore, it is important that you complete the exercises and the problems that are assigned. In addition, you will often see very similar problems on the exams. Some homework problems will be discussed during the lecture or the answer keys will be provided. I will not accept homework done after the assigned time and date.

**ADMINISTRATION**

**Communication:** I strongly encourage students to come to my office hours or make an appointment. Emails and voice messages on my phone is a preferred communication method in emergency. **I will not discuss grades through email.** Students are required to check course website one day before the class and be responsible for printing out and bringing lecture notes to class.

**Exams:** Exams consist of mostly multiple choice questions. Exams will be *closed-book and closed-note*. There will be two mid-term exams and one final exam. Students are expected to be present to take their exams. If an exam must be missed, the instructor MUST be notified prior to the absence. **No make-up exam will be given without prior notification**. Make-up exams will be considered only in legitimate, unavoidable circumstances (serious illness, family emergency, etc). Proper documentation for the absence is required. When allowed, make-up exams will be scheduled at the discretion of the instructor. Make-up exams may be more rigorous, are graded to a higher standard than the original exam, and do not offer bonus points or additional credits of any kind. If you believe that there is an error in the grading of an exam, bring it to my attention within **a couple of the days after the exam is reviewed in the class**.

**Class attendance:** Attendance is required and will be taken for each class. Please arrive on time. Arriving late is disruptive to everyone. I also expect that you remain in class for the entire period. Coming and going is also disruptive and rude. Students being late or leaving early will be deemed as missing the class.

**Class participation points:** Class participation points are based on both class behavior and classroom performance. Students with unprofessional behaviors will get a “0” in class attendance and participation points. Unprofessional behaviors include, but are not limited to sleeping, chatting, and text messaging during the class. I reserve the right to make further deductions of the student’s final grade for these unprofessional behaviors. Students are also expected to actively participate in class to get the points.

**Grading:** Your course grade will be based on exams, homework sets, class attendance and class participation. There are a total of 520 points available for the course and consist of the following:

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| Exam #1 - Financial Analysis | 30 points |
| Exam #2 - Ch.16 to Ch.20 | 150 Points |
| Final - Ch. 21 to Ch. 25 | 150 Points |
| Homework sets | 100 Points |
| Quizzes | 60 Points |
| Class attendance and participation |  |
| (including class behavior) | 30 Points |
| Total Points | 520 Points |

I use pluses and minuses in grading. Although A+ will not make any difference (from A) in your GPA, I will assign A+ to those earn over 98% of total possible grades. The following scale will be used:

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| 98% - 100% = A+  94% - 97% = A  90%- 93% = A-  87% - 89 % = B+  83% - 86% = B  80% - 82% = B- | 77% - 79 % = C+  73% - 76% = C  70% - 72% = C-  67% - 69 % = D+  63% - 66% = D  60% - 62% = D-  Below 60% F |

**COURSE COMPLIANCE WITH VARIOUS CAMPUS POLICIES:**

All University of Hawaii and Shidler College of Business rules and policies will be followed in the course.

**Alternate Meeting Place:** In the event of any disturbance requiring the evacuation of Shidler College, you are to meet the instructor in the grassy area on the south (makai) side of George Hall. At that time, further instructions will be given (if an exam is in progress, you will be notified of an alternate room to complete the exam).

**Students with Disabilities**: Any student who has a documented disability and requires accommodations is strongly encouraged to contact me or the KOKUA Program located in Room 13 on the first floor of the Student Services Center (also contact Ann Ito, KOKUA Program Director at 956-7511).

**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.hawaii.edu/student/conduct).Please become very familiar with the [University Student Conduct Code](http://www.studentaffairs.manoa.hawaii.edu/policies/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:

### cheating, plagiarism, and other forms of academic dishonesty,

### furnishing false information to any UH official, faculty member, or office,

### 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](http://www.studentaffairs.manoa.hawaii.edu/policies/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](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/).

**Classroom Behavior:** Both students and faculty have responsibility for maintaining an appropriate learning environment. Students who fail to adhere to behavioral standards may be subject to discipline. Faculty must treat students with understanding, dignity and respect, to guide classroom discussion and to set reasonable limits on the manner in which students express opinions.

**MyAccountingLab Support:** For registration, sign-in, and assignment completion, please visit Pearson MyAccouningLab support site for resources such as the student user guide and self-training videos.

Below you will find a unique technical support URL that has been created specifically for your class. Using this unique site will provide several advantages over the standard Technical Support site. For instance, no login is required, there are streamlined live support options, as well as customized FAQ and alerts readily available.

**Your dedicated MyAccountingLab Technical Support URL is:**

http://www.pearsonmylabandmastering.com/myaccountinglab/students/support/index.html

**PEARSON’S MyAccountingLab**

Homework will be distributed on Pearson’s My AccountingLab.

**To register for** ACC202\_Session001 Fall 2016:

1. Go to [www.pearsonmylabandmastering.com](http://www.pearsonmylabandmastering.com).

2. Under Register, select **Student**.

3. Confirm you have the information needed, then select **OK! Register now**.

4. Enter your instructor’s course ID: zhao60539, and **Continue.**

5. Enter your existing Pearson account **username** and **password** to **Sign In**.

6. Select an access option.

* Enter the access code came with your textbook or purchased separately from the bookstore.
* Buy access using a credit card or PayPal account.
* If available, get temporary access by selecting the link near the bottom of the page.

7. From the **You're Done!** page, select **Go To My Courses**.

8. On the **My Courses** page, select the course name ACC202\_Session001 Fall 2016 to start your work.

**Note**: If you still need help with registration, please visit Pearson student support site <http://www.pearsonmylabandmastering.com/northamerica/myaccountinglab/students/support/index.html>

**To sign in later:**

1. Go to [www.pearsonmylabandmastering.com](http://www.pearsonmylabandmastering.com).

2. Select **Sign In**.

3. Enter your Pearson account **username** and **password**, and **Sign In**.

4. Select the course name ACC202\_Session001 Fall 2016 to start your work.

**To upgrade temporary access to full access:**

1. Go to [www.pearsonmylabandmastering.com](http://www.pearsonmylabandmastering.com).

2. Select **Sign In**.

3. Enter your Pearson account **username** and **password**, and **Sign In**.

4. Select **Upgrade access** for ACC202\_Session001 Fall 2016.

5. Enter an access code or buy access with a credit card or PayPal account.

**COURSE SCHEDULE**

I have attached an outline of the topics that will be covered in lass. The schedule also indicates the dates of the two exams and the final exam.

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| **Date** | Topic |
| 8/23 | Introduction & Syllabus |
| 8/25 | Ch.15 Financial Statement Analysis |
| 8/30 | Ch.15 Financial Statement Analysis & Ch.16 – Introduction to Managerial Accounting |
| 9/1 | Ch.16 – Introduction to Managerial Accounting |
| 9/6 | **Exam I, Chapter 15 (30 minutes)**  Ch.16 –Introduction to Managerial Accounting |
| 9/8 | Ch.17 – Job Order Costing |
| 9/13 | Ch.17 – Job Order Costing |
| 9/15 | Ch.18 – Process Costing |
| 9/20 | Ch.18 – Process Costing |
| 9/22 | Ch.18 – Process Costing & Ch.19 – Cost Management Systems |
| 9/27 | Ch.19 – Cost Management Systems: Activity-Based, Just-In-Time, and Quality Management Systems |
| 9/29 | Ch.19 – Cost Management Systems: Activity-Based, Just-In-Time, and Quality Management Systems |
| 10/4 | Ch.20 – Cost-Volume-Profit Analysis |
| 10/6 | Ch.20 – Cost-Volume-Profit Analysis |
| 10/11 | Ch.20 – Cost-Volume-Profit Analysis & Ch.21 – Variable Costing |
| 10/13 | **Review** |
| 10/18 | **Exam II (Chapter 16 – Chapter 20) (Exam time: 9:00a.m.** – **10:15a.m.)** |
| 10/20 | Ch.21 – Variable Costing |
| 10/25 | Ch.21 – Variable Costing & Ch.22 – Master Budgets |
| 10/27 | Ch.22 – Master Budgets |
| 11/1 | Ch.22 – Master Budgets |
| 11/3 | Ch.23 – Flexible Budgets and Standard Cost Systems |
| 11/8 | Holiday: Election Day |
| 11/10 | Ch.23 – Flexible Budgets and Standard Cost Systems |
| 11/15 | Ch.23 – Flexible Budgets and Standard Cost Systems |
| 11/17 | Ch.24 – Responsibility Accounting and Performance Evaluation |
| 11/22 | Ch.24 – Responsibility Accounting and Performance Evaluation |
| 11/24 | Holiday: Thanksgiving Day |
| 11/29 | Ch.24 – Responsibility Accounting and Performance Evaluation & Ch.25 |
| 12/1 | Ch.25 – Short-term Business Decisions |
| 12/6 | Ch.25 – Short-term Business Decisions |
| 12/8 | **Review** |
| 12/15 | **Final exam, Section 1 (Class time: 9:00a.m.** – **10:15a.m.)**  **Exam time: 9:45a.m.** – **11:45a.m.** |

NOTE: You **MUST** take your final during the scheduled time and cannot change the date with the other section in ACC202.

1. This syllabus is tentative and subject to changes as the semester progresses. [↑](#footnote-ref-1)