**UNIVERSITY OF HAWAI`I at MĀNOA**

Fall 2018

Accounting 202

Introduction to Managerial Accounting

**INSTRUCTOR**

Instructor of record: Hamid Pourjalali, PhD, C306, 956-5578, hamid@hawaii.edu

Main instructor: Matthew Hinton, CPA (Illinois), MAcc, PhD Candidate, A402, 956-7003

# CLASS MEETINGS AND CLASSROOM

Section 001: Tuesday and Thursday: 9:00 – 10:15 am (CRN 80011); Business Administration Building G103; and

Section 002: Tuesday and Thursday: 10:30 – 11:45 am (CRN 80012); Business Administration Building A101

**OFFICE HOURS (at room A402) AND E-MAIL ADDRESS**

Tuesday and Thursday: 8:30 to 9 am & 11:45 am to 12:15 pm;

Wednesday: 10:30 am to 12 pm; or,

By appointment: hintonm@hawaii.edu.

# COURSE DESCRIPTION

Introduction to managerial accounting and methods used to report information to decision makers internal to the firm. Cost accounting, budgeting, standard cost systems, reporting and analyzing performance.

**REGISTRATION AND WITHDRAWAL DATES**

Should you have any questions about these matters and/or other dates related to withdrawing from this class please contact your academic advisor and/or the Undergraduate Office of Student Academic Service (“OSAS”), Shidler College of Business B101.

***IMPORTANT - the last day to drop (no “W” on transcript) is Tuesday, September 11, 2018.***

# 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.

**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.

**TEACHING PHILOSOPHY AND FOCUS**

The Instructor considers interaction with and among students as being a necessary and vital part in achieving the objectives of the course. The following proverb epitomizes this teaching philosophy:

Tell me, I'll forget; Show me, I may remember; Involve me, I'll understand.

With that in mind, this class will use readings, lectures, in-class practice problems, homework, quizzes, assignments, and examinations to reinforce concepts and evaluate student mastery of the material. Also, this class will provide students with the opportunity to display and enhance their critical thinking, writing, and presentation skills.

***This class is demanding****.* [Emphasis added.] As a result, please manage your time accordingly so that this class can be a positive value-added experience.

# TEXTBOOK

Miller-Nobles/Mattison/Matsumura: Horngren's Financial & Managerial Accounting, The Managerial

Chapters 6th Edition; Author(s): Matsumura, Ella Mae | Mattison, Brenda | Miller-Nobles, Tracie; Textbook ISBN-13: 9780134486857

The textbook will be referred to throughout the semester; thus, you are expected to obtain a copy for this class. Also, you are expected to register for MyAccountingLab (instructions to register can be found below). There you will find your on-line assignments (homework and quizzes) along with many study aides.

# ASSIGNMENTS

## Homework and Quizzes

* Homework and Quizzes *(****no make-ups/no extensions):*** you will earn points based on your score being: 70% or higher = 1 pt; 69% to 0% = 0 pt. Your highest 12 of 13 scores from your quizzes will count towards your final grade. That is, your lowest score for your quizzes will be dropped. All homework assignments will count towards your final grade.
* Homework will be completed online using the MyAccountingLab software. Homework will be due on its assigned due date. No homework will be accepted late.
* Quizzes will be completed in class on the assigned due date.

Exams

* Exams consist of multiple choice questions and/or problems. You will earn points based on the number of correct responses. Exams will be closed note, closed-book, and closed neighbor. Also, no access to memory storage or photographic devices, such as note cards, computers, tablets, mobile phones, smartwatches, etc. are allowed. Just to be clear, a cell phone cannot be used as a calculator. A 10-key hand-held calculator is allowed.
* You are expected to be present on all three exam days. If an exam must be missed, ***you MUST notify me prior to the start of the exam. No make-up exam will be given without prior notification*** unless you have a legitimate and/or unavoidable circumstance (serious illness, family emergency, etc.). ***Proper documentation for the absence is required.*** If allowed, I will inform you of when and where you can take the make-up exam and you may not be awarded bonus points or additional credits of any kind.
* ***Bonus: if you complete all three exams, three assignments, thirteen homework assignments and thirteen quizzes and score of 70% or higher on each then you will earn 1.5 bonus points. This means that you potentially can earn 1.5% increase in your overall grade that will help in cases that you will need an extra boost to improve your course grade.***

## Assignments

* Assignments (2) *(****must be typed; no make-ups/no extensions)*:** you will earn points based on the expectation that you completed the whole assignment, your responses are relevant and adequate, and your sentences are complete, concise and free of spelling errors.

# 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:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | In Percent | Letter Grade |
|  |  |   | 98 and above | A+ |
| Quizzes (in-class): 12 of 13 at 10 pts each | 120 |  | 93 – 97 | A |
| Homework (online): 13 at 10 pts each | 130 |  | 90 – 92 | A- |
| Assignments (2) at 50 pts each  | 100 |  | 88 – 89 | B+ |
| Exam #1 (Ch 16, 17, 18, Appendix B)  | 220 |  | 83 – 87 | B |
| Exam #2 (Ch 19, 20, 21, 22) | 220 |  | 80 – 82  | B- |
| Exam #3 (Ch 23, 24, 25, Appendix D) | 210 |  | 78 – 79  | C+ |
| TOTAL | 1000 |  | 73 – 77  | C |
|  |  |  | 70 – 72  | C- |
|  |  |  | 68 – 69 | D+ |
|  |  |  | 63 – 67 | D |
| Bonus – Minimum grade of 70% in tests assignments, homework and quizzes | 15 |  | 60 – 62  | D- |
|  |  |  | 59 and below | F |

The instructor reserves the right to change this grading curve according to class performance. However, if a change does occur, required points for designated letter grades will never exceed the distribution outlined above.

**REQUESTING A GRADE OF INCOMPLETE**

As for a grade of “incomplete”, you must submit in writing the following: 1) a request (i.e., does ***NOT*** mean it will be granted); 2) justification for the request; and 3) date you expect to complete the course. This must be done on or before class on Tuesday, October 30, 2018. ***If you elect not to fulfill this requirement then you will not be allowed to receive a grade of “incomplete” and will earn a grade based on the above.***

Written Assignments - must be done using Word (or equivalent), 12 pt font, one and one-half or double spaced (i.e., no single-spaced), and printed on letter-size paper.

Computational Assignments - must be done using EXCEL (or equivalent), 12 pt font, and printed on letter-size paper.

***Hand-written assignments are NOT acceptable. Also, all assignments must be submitted at the beginning of class. Submissions through the Instructor’s in-box and/or electronically are NOT acceptable except with prior approval from the Instructor.***

For all written assignments, please give appropriate recognition to sources of material which were quoted or substantially paraphrased. There are resources available for you to use for written assignments along with advice to help you recognize and avoid plagiarism in your assignments. A few are as follows: http://guides.library.manoa.hawaii.edu/researchtools; <http://www2.hawaii.edu/~sford/esl/plagiarism/index.html>

**STUDENTS WITH DISABILITIES** - If a student has a documented disability and requires accommodations please contact the KOKUA Program QLCSS 013, or Ann Ito, KOKUA Program Director at 956-7511.

**ALTERNATIVE MEETING PLACE** - 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. On days of scheduled exams, you will be directed to an alternate classroom to take the exam.

**COURSE COMPLIANCE WITH VARIOUS CAMPUS POLICIES**

***Student Conduct:*** It is a privilege to be a member of the UH Manoa community. This privilege provides the student with the opportunity to learn and participate in the many programs that are offered on campus. Along with that privilege, the individual is expected to be responsible in relationships with others and to respect the special interests of the institution. These special interests are fully set forth in the UH System's Student Conduct Code. Information, advice, or a copy of the code may be obtained from the Office of Judicial Affairs, Queen Lili'uokalani Center for Student Services 207 or explore [www.studentaffairs.manoa.hawaii.edu/policies/conduct code/.](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct%20code/)

***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:

# 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,](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/)

**ACCOUNTING 202 LAULIMA INSTRUCTIONS**

1. Open an internet web browser. (Firefox or Chrome are the recommended browsers to use with Laulima)
2. Point your web browser to <https://laulima.hawaii.edu>
3. Log into your Laulima User Account using your UH username and password.
4. You will see ACC 202 Introduction to Managerial Accounting listed on the top blue bar titled My Workspace.
5. If you don’t see ACC 202, click More on the right end of the blue bar to reveal additional classes.
6. Click on ACC 202 to go to the Laulima course site.
7. Click on Modules to find the PowerPoint Lecture Slides and other information.
8. To print the Lecture Slides and other info, click on the file, save it, and then print it.

NOTE: it is advisable to navigate in Laulima using menu links rather than using the “back” button on the browser.

UH Laulima student support page (links to tutorials and FAQ): <http://www.hawaii.edu/talent/laulima_students.htm>

NOTE: Please “request assistance” from Laulima support if you are having problems accessing or using Laulima. The “Request Assistance” link is located on the very bottom left hand side of every Laulima webpage. The Laulima support generally respond by email very quickly. They can provide the best solution to your problem when you request assistance from the computer the trouble is occurring on.

**ACCOUNTING 202 MYACCOUNTINGLAB INSTRUCTIONS**

To register for: ACC 202 Intro to Management Accounting Section 001, or

ACC 202 Intro to Management Accounting Section 002.

1. Go to www.pearson.com/mylab.
2. Under Register, select Student.
3. Confirm you have the information needed, then select OK! Register now .
4. Enter your instructor’s course ID:

Section 001: pourjalali42065

 Section 002: pourjalali18327

and Continue.

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

You have an account if you have ever used a MyLab or Mastering product.

» If you don’t have an account, select Create and complete the required fields.

Select an access option.

» Enter the access code that came with your textbook or that you purchased

separately from the bookstore.

» If available for your course,

Buy access using a credit card or PayPal.

Get temporary access.

* 1. From the You're Done! page, select Go To My Courses.
	2. On the My Courses page, select the course name ACC 202 Intro to Management Accounting Section 001 or ACC 202 Intro to Management Accounting Section 002 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.pearson.com/mylab .
2. Select Sign In .
3. Enter your Pearson account username and password, and Sign In .
4. Select the course name ACC 202 Intro to Management Accounting Section 001 or ACC 202 Intro to Management Accounting Section 002 to start your work.

To upgrade temporary access to full access:

1. Go to www.pearson.com/mylab.
2. Select Sign In .
3. Enter your Pearson account username and password, and Sign In.
4. Select Upgrade access for ACC 202 Intro to Management Accounting Section 001 or ACC 202 Intro to Management Accounting Section 002.
5. Enter an access code or buy access with a credit card or PayPal.

**ACC 202 Fall 2018 Schedule**

This syllabus is a general plan and subject to change at the instructor’s discretion.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Day | Date | Lecture  | Homework | Due Date |
| T | **8/21** | IntroductionAppendix B | Homework #1: Appendix B | Sat 8/25 |
| Th | **8/23** | Appendix B |  |  |
| T | **8/28** | Ch 16Quiz #1 | Homework #2: Chapter 16 | Sat 9/1 |
| Th | **8/30** | Ch 16  |  |  |
| T | **9/4** | Ch 17Quiz #2 | Homework #3: Chapter 17 | Sat 9/8 |
| Th | **9/6** | Ch 17 |  |  |
| T | **9/11** | Ch 18Quiz #3 | Homework #4: Chapter 18 | Sat 9/15 |
| Th | **9/13** | Ch 18 |  |  |
| T | **9/18** | Exam ReviewQuiz #4 |  |  |
| Th | **9/20** | **Exam #1** | **Covers Ch 16, 17, 18, Appendix B** |  |
| T | **9/25** | Ch 19 | Homework #5: Chapter 19Assignment #1 | Sat 9/29Th 10/23 |
| Th | **9/27** | Ch 19 |  |  |
| T | **10/2** | Ch 20Quiz #5 | Homework #6: Chapter 20 | Sat 10/6 |
| Th | **10/4** | Ch 20 |  |  |
| T | **10/9** | Ch 21Quiz #6 | Homework #7: Chapter 21 | Sat 10/13 |
| Th | **10/11** | Ch 21 |  |  |
| T | **10/16** | Ch 22Quiz #7 | Homework #8: Chapter 22 | Sat 10/20 |
| Th | **10/18** | Ch 22 |  |  |
| T | **10/23** | Exam ReviewQuiz #8 |  |  |
| Th | **10/25** | **Exam #2** | **Covers Ch 19, 20, 21, 22** |  |
| T | **10/30** | Ch 23 | Homework #9: Chapter 23Assignment #2 | Sat 11/3Th 12/4 |
| Th | **11/1** | Ch 23 |  |  |
| T | **11/6** |  | **No Lecture: Election Day Holiday** |  |
| Th | **11/8** | Ch 24Quiz #9 | Homework #10: Chapter 24 | Wed 11/14 |
| T | **11/13** | Ch 24 |  |  |
| Th | **11/15** | Ch 25Quiz #10 | Homework #11: Chapter 25 | Sat 11/24 |
| T | **11/20** | Ch 25 |  |  |
| Th | **11/22** |  | **No Lecture: Thanksgiving Holiday** |  |
| T | **11/27** | Appendix CQuiz #11 | Homework #12: Appendix C | Th 12/6 |
| Th | **11/29** | Appendix CAppendix D | Homework #13: Appendix D | Th 12/6 |
| T | **12/4** | Appendix DQuiz #12 |  |  |
| Th | **12/6** | Exam ReviewQuiz #13 |  |  |
| T | **12/11** | Optional Q&A |  |  |
| Th | **12/13** | **Exam #3** | **Covers Ch 23, 24, 25, Appendix D****For Section 001: 9:00 – 10:15 am (CRN 80011)**  **Th 12/13: 8:45 – 10:15 am****For Section 002: 10:30 – 11:45 am (CRN 80012)**  **Th 12/13: 10:30 am – 12:00 pm** |  |