

Summer I 2019 UHM ACC202: INTRODUCTION TO MANAGEMENT ACCOUNTING

Sec. 601 (MTWR 12:30PM – 2:15PM) in ARCH 101A

Instructor: Dr. David Yang (E-Mail: yangd@hawaii.edu)

Office Hours at ARCH 101A

MTWR 12:15PM-12:30PM and by appointment

COURSE OUTLINE

I. Course Description

This course is the second in a series of two introduction to accounting courses (ACC201 and ACC202) covering management accounting. ACC202 is an introduction to managerial accounting and methods used to report information to decision makers internal to the firm. Topics covered in ACC202 include:

Appendix D Financial Statement Analysis

Chap.16 Introduction to Management Accounting

Chap.17 Job Order Costing

Chap.18 Process Costing

Chap.19 Cost management Systems: Activity-Based, Just-In-Time, and Quality Management Systems

Chap.20 Cost-Volume-Profit Analysis

Chap.21 Variable Costing

Chap.22 Master Budgets

Chap.23 Flexible Budgets and Standard Cost Systems

Chap.24 Responsibility Accounting and Performance Evaluation

Chap.25 Short-term Business Decisions

II. Students Learning Outcome

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.

III. Prerequisite

ACC201 with a C- or better, and sophomore standing (at least 25 credits).

IV. Course Materials

1. Horngren's Financial & Managerial Accounting, The Managerial Chapters, with access code, 6th Edition, Tracie Miller-Nobles, Brenda Mattison, Ella Mae Matsumura, 2018,

- Pearson Education, Inc. Interactive Digital Access Program (IDAP) edition (Required)
2. 2019 Annual Report of Wal Mart Stores Inc. (**Required for Appendix D on 5/21 and 5/22**).
https://s2.q4cdn.com/056532643/files/doc_financials/2019/annual/Walmart-2019-AR-Final.pdf (Required)

V. Grades

The following grading weights will apply to the course:

1 ST Mid-term exam (Appendix D)	10%
2 nd Mid-term exam (Chapters 16-20)	35%
Final exam (Chapters 21-25)	35%
Homework	11%
Quizzes	9%
Total	100%

In fairness to other students, late work will not be accepted even for excused absences. The final grades will be on pluses (+) and minuses (-) grading system. C is the required grade for admission to Shidler College of Business.

VI. Attendance and Participation

Regular class attendance is considered a requirement of the course. The lecture and class discussion are an important part of the instructional program and, therefore, it is important that you be present on a regular basis. In appropriate situations, class attendance and participation may be taken into account in determining the final grades. All materials presented in lectures, whether or not covered in the text, may be tested on quizzes and/or examinations.

VII. Requirements

1. You will be required to: (a) read all of the assigned readings, cases, problems and exercises, and (b) prepare solutions for the assigned cases, problems and exercises. All assignments to be turned in should be prepared on appropriate paper, and in professional format. Please write on only one side of the paper.
2. You are responsible for knowing about any changes in the syllabus, or any other information announced in class. If you miss a class, I suggest you consult your classmates and find out what you missed.
3. You are expected to attend every examination or quiz. No make-ups will be allowed without prior approval by the instructor. In the event of an emergency, please inform the instructor and seek necessary permission. Failure to do so will result in your absence being counted as an unexcused one.

VIII. Reminder

1. Please note that requests to reschedule exams are not allowed. Calculators are allowed for every exam and quiz, but smart phones or iPads are not allowed.
2. Please check "View Academic Calendar" at <http://www.outreach.hawaii.edu/calendar/summer2019.html> for deadline to drop/withdraw from this course.
3. Please read this syllabus carefully and retain it for future reference. Certain information

such as final exam time, etc. is listed for your convenience. You are responsible for verifying their accuracy and bringing them to the attention of the instructor.

4. All assignments are due at the beginning of the class on the due date. Please don't check assignment solutions with the instructor before the due date. All work submitted must be that of the student. A student's submission of someone else's work as his/her own will result in the student's being dropped from the course with a grade F.
5. If you wish to know your final grade early, please send an E-mail request after the final exam.
6. Without completing prerequisites, you are not allowed to take this course.
7. Instances of academic dishonesty, as defined by the University Student Conduct Code (available at http://studentaffairs.manoa.hawaii.edu/policies/conduct_code), in this class will not be tolerated and any instance of academic dishonesty will result in a grade of F. Further disciplinary sanctions may also be imposed by the Dean of Students in accordance with the fore-mentioned Student Conduct Code.
8. Students with disabilities are encouraged to contact the KOKUA Program for information and services. Services are confidential and students are not charged for them. Please contact KOKUA at kokua@hawaii.edu.
9. In the event of disturbances before or during class time (for example, bomb threats), please meet the instructor in the grassy area on the south 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.

IX. Due Dates

1st mid-term exam	6/03
2nd mid-term exam	6/17
Final exam	6/27

- X. 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. If you wish to remain **ANONYMOUS**, speak with someone **CONFIDENTIALLY**, or would like to receive information and support in a **CONFIDENTIAL** setting, contact the confidential resources available here: <http://www.manoa.hawaii.edu/titleix/resources.html#confidential>. If you wish to **REPORT** an incident of sex discrimination or gender-based violence including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence or stalking as well as receive information and support, contact:

Director and Title IX Coordinator
 2500 Campus Road, Hawai'i Hall 124
 Honolulu, HI 96822
 (808) 956-2299
t9uhm@hawaii.edu

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_code/).

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/. 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.

XI. Suggestions

This is a very interesting, useful and important course. Please motivate yourself by doing the following:

1. Study (not just read) your assigned readings thoroughly before classes.
2. Try your best to understand (not just memorize) the underlying concepts.
3. Do as many exercises and problems as possible. Do and review the problems assigned.
4. Review your textbook and class notes carefully after class.
5. Please don't hesitate to ask questions before, during or after class.

DATE TOPIC & ASSIGNMENT SCHEDULE*

[R: Required Reading; E: Exercise to be discussed in class; H: Homework to be completed online using the MyAccountingLab software; O: Optional]

1st Week

5/20 (M) Syllabus and Overview
 5/21 (T) R: Appendix D (Financial Statement Analysis)
 5/22 (W) E: Quick Check Multiple Choice Questions
 H: ED-13, ED-14, ED-15, ED-18, ED-19, ED-20
 5/23 (R) R: Chap.16 (Introduction to Management Accounting)
 E: Quick Check Multiple Choice Questions
 H: S16-3, E16-15, E16-20, E16-21, E16-23, E16-24

2nd Week

5/27 (M) Holiday – Memorial Day
 5/28 (T) R: Chap.17 (Job Order Costing)
 E: Quick Check Multiple Choice Questions
 H: E17-15, E17-16, E17-18, E17-21, E17-24, E17-27
 5/29 (W) R: Chap.18 (Process Costing)
 5/30 (R) E: Quick Check Multiple Choice Questions
 H: E18-17, E18-18, E18-20, E18-27, E18-28

3rd Week

6/03 (M) 1ST Mid-term exam
 6/04 (T) R: Chap.19 (Cost management Systems: Activity-Based, Just-In-Time, and Quality Management Systems)
 E: Quick Check Multiple Choice Questions
 H: E19-15, E19-16, E19-18, E19-25, E19-28
 6/05 (W) R: Chap.20 Cost-Volume-Profit Analysis
 6/06 (R) E: Quick Check Multiple Choice Questions
 H: E20-18, E20-23, E20-27, E20-34, E20-36

4th Week

6/10 (M) R: Chap.21 (Variable Costing)
 E: Quick Check Multiple Choice Questions
 H: E21-13, E21-16, E21-17, E21-18, E21-25, E21-26
 6/11 (T) Holiday – Kamehameha Day
 6/12 (W) R: Chap.22 (Master Budgets)
 6/13 (R) E: Quick Check Multiple Choice Questions
 H: S22-3, S22-12, S22-14, S22-15, S22-16, S22-20

5th Week

6/17 (M) 2nd Mid-term Exam
 6/18 (T) R: Chap.23 (Flexible Budgets and Standard Cost Systems)
 6/19 (W) E: Quick Check Multiple Choice Questions

H: E23-16, E23-18, E23-21, E23-23, E23-24

O: Conine, Thomas and Michael McDonald IV, "Usage of Variance Analysis Is, Well, Variable", CFO.COM (April 23, 2018)

6/20 (R)

R: Chap.24 (Responsibility Accounting and Performance Evaluation)

6th Week

6/24 (M)

E: Quick Check Multiple Choice Questions

H: E24-11, E24-12, E24-13, E24-14, E24-15, E24-19

6/25 (T)

R: Chap.25 (Short-term Business Decisions)

6/26 (W)

E: Quick Check Multiple Choice Questions

H: S25-1, S25-2, S25-5, S25-6, S25-8

R: Final Review

6/27 (R)

Final Exam

*: This schedule is a general plan for the course. Changes may be necessary.