ACCOUNTING 202 (62033)
INTRO TO MANAGERIAL ACCOUNTING
03 CREDITS
Mondays, Tuesdays, Wednesdays & Thursdays
10:00AM – 11:35AM

INSTRUCTOR: Deacon Hanson
OFFICE: Hale Palankila, Rm. 225
OFFICE HOURS: Tuesdays & Thursdays: 9:15AM to 9:45AM
(Depending on room availability, office hours may be held in the classroom Rm. 225)
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EFFECTIVE DATE: SUMMER 2011

WINDWARD COMMUNITY COLLEGE MISSION STATEMENT

Windward Community College is committed to excellence in the liberal arts and career development; we support and challenge individuals to develop skills, fulfill their potential, enrich their lives, and become contributing, culturally aware members of our community.

CATALOG DESCRIPTION

Introduction to practices and procedures used to report internal operations to management. Topics include manufacturing operations, budgeting, standard costs, cost-volume-profit analysis, product and process costing, statement of cash flows, and financial statement analysis. (3 hrs. lect.)

Prerequisite ACC 201 with a grade of “C” or better or equivalent or consent of instructor.

Activities Required at Scheduled Times Other Than Class Times

Completion of chapter homework problems and reading assignments scheduled in the course syllabus.

STUDENT LEARNING OUTCOMES

Upon completion of Accounting 202 the student shall be able to do the following at a minimum of 70% proficiency.

1. Analyze, record, and report equity and long-term liability transactions related to corporations from both an issuer and investor perspective using GAAP.
2. Analyze financial statements using horizontal analysis, vertical analysis, and financial statement ratio techniques.
3. Describe the concepts of managerial accounting and explain how they are applied to various business models.
4. Analyze, record, and report the activities of a manufacturing company using process cost, job order cost, standard cost, and activity based costing systems.
5. Apply cost-volume-profit concepts.
6. Describe the concept of budgeting control and apply budgeting techniques.
7. Describe the concept of incremental analysis and apply various decision-making techniques including capital budgeting.
**Skills and Competencies:**

In order to successfully pass this course, you will need to possess and apply the following skills/competencies:

- **Reading skills** - required in order to grasp the essential business and accounting terminology and techniques needed to understand accounting objectives and concepts. The ability to read and apply technical instructions is essential.
- **Analytical/technical skills (critical thinking)** - needed to successfully solve the assigned homework assignments and the exam problems.
- **Desire to learn and a willingness to work hard** - involves the discipline to complete all of the assigned material and homework by the listed deadlines.
- **Basic Computer Skills and Computer Access** – ability to navigate the WileyPlus internet website to view online presentations and complete online homework assignments. Access to a computer that can access the internet (preferably a broadband connection). Your computer will need access to MS Word, MS Excel, MS PowerPoint, Adobe Acrobat Reader, and other applications.
- **Time management skills** – completing your reading assignments and solving homework problems require a great deal of time. This course requires a substantial level of self-direction by the student. Chapters and homework are assigned by weeks.

**Assessment Tasks & Grading:**

1. You must complete “Objectives of the Course” 2 and 3 or you will fail the course.

2. Available Course Points are as follows:

   - 30.0% Homework
   - 30.0% Midterm Examination
   - 30.0% Final Examination
   - 10.0% Attendance & Participation
   - 100.0%

   **A** All assigned homework must be submitted via the WileyPlus online portal. WileyPlus allows you to unlimited attempts at each homework problem. Tentative due dates have been assigned in the course outline, but you are given the whole semester to complete your homework assignments. Because it is very easy to fall behind to a point where catching up is extremely difficult, you are strongly encouraged to follow the tentative due dates as scheduled in the course outline.

   **B** The instructor will randomly select class sessions for official attendance. These official attendances will be the basis for students’ Attendance & Participation grade.

3. Students’ individual letter grades will be given at the end of the course and will be based on their overall success in percentage terms, weighted as shown in 2. above. **Note:** Grade percentages shown at the Laulima website are unofficial, and may differ significantly from the student’s final course grade. Students who wish to assess their progress during the semester should arrange to meet with the instructor. Letter grades will be assigned to final student points as follows:

   - **A** 90% or better weighted average
   - **B** 80% or better, but less than 90%
   - **C** 70% or better, but less than 80%
   - **D** 60% or better, but less than 70%
F    below 60%
I    Incompletes will not be given
C/NC  Credit/No Credit option is available for this course.
W    Withdrawal grade will only be given if official withdrawal is processed according to published procedures. (See current schedule and college catalog)

Additional Information
1. It has been shown that success in an introductory accounting class is highly correlated with attendance and homework completion. The students who attend class as scheduled and come prepared to class, having completed all of the assigned homework, tend to do very well in this class.
2. All homework that is to be graded must be submitted to the instructor via the WileyPlus online portal. Tentative deadlines have been assigned to all assignments. However, WileyPlus allows you the whole semester for each homework submission. You are encouraged to keep up with the tentative deadlines, as it will be very difficult to catch up at the end of the semester.
3. **THERE WILL BE NO MAKE-UP EXAMINATIONS WHATSOEVER.**
4. The office hours shown may be changed during the semester for the following reasons; to accommodate the majority of students’ schedules, change in the instructor’s non-teaching assignments, etc. Any changes in office hours will be announced to the class prior to the changes.

Learning Resources
2. Access to WileyPlus on-line course site. The WileyPlus class section URL will be provided on the first day of class. You will be able to access the WileyPlus website with your purchased access code.

If you do not wish to purchase a hard-copy text book, WileyPlus has an electronic version of the text at the website. You can purchase online access to Wiley plus at:

http://www.wileyplus.com/buy

Academic Dishonesty
Students enrolled in this course are expected to abide by the academic honor code of the College. Acts of academic dishonesty will not be tolerated and will be dealt with in accordance with the College guidelines.

Disabilities Accommodation Statement

If you have a physical, sensory, health, cognitive, or mental health disability that could limit your ability to fully participate in this class, you are encouraged to contact the Disability Specialist Counselor to discuss reasonable accommodations that will help you succeed in this class. Ann Lemke can be reached at 235-7448, lemke@hawaii.edu, or you may stop by Hale ‘Akoakoa 213 for more information.