

**ACCOUNTING 202**  
**INTRODUCTION TO MANAGERIAL ACCOUNTING**  
Three (3) Credits

**INSTRUCTOR:** DEACON HANSON  
CPA (Not in Public Practice)  
MAcc

**OFFICE:** PALANAKILA 132

**OFFICE HOURS:** ONLINE, VIA EMAIL, TELEPHONE, ASK MY  
INSTRUCTOR, AND/OR TEXT MESSAGE.

**TELEPHONE:** OFFICE (808) 236-9237; CELL (808) 224-2278

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**EFFECTIVE DATE:** FALL / 2016

**WINDWARD COMMUNITY COLLEGE MISSION STATEMENT**

*Windward Community College offers innovative programs in the arts and sciences and opportunities to gain knowledge and understanding of Hawai'i and its unique heritage. With a special commitment to support the access and educational needs of Native Hawaiians, we provide O'ahu's Ko'olau region and beyond with liberal arts, career and lifelong learning in a supportive and challenging environment — inspiring students to excellence.*

**CATALOG DESCRIPTION**

Introduction to practices and procedures used to report internal operations to management. Topics include manufacturing operations, budgeting, standard costing, cost-volume-profit analysis, job and process costing, statement of cash flows, and financial statement analysis.

Pre-Requisite(s): ACC 201 with a grade of "C" or better or equivalent or consent of instructor.

**The student learning outcomes are:**

1. Analyze, record, and report equity and long-term liability transactions related to partnerships and corporations from both an issuer and investor perspective using GAAP.
2. Prepare and analyze the Statement of Cash Flows.
3. Analyze financial statements using horizontal analysis, vertical analysis, and financial statement ratio techniques.
4. Describe the concepts of managerial accounting and explain how they are applied to various business models.
5. Analyze, record, and report the activities of a manufacturing company using process cost, job order cost, and standard cost accounting systems.
6. Prepare information and reports that may be used by management to plan, direct, motivate, and control a business using Cost-Volume-Profit analysis, incremental analysis, and operational and capital budgeting techniques.

**Activities Required at Scheduled Times Other than Class Times**

Course work will be facilitated and completed using a combination of the University of Hawaii Laulima course management website and **MyAccountingLab**. Either medium may be used to administer examinations, and students may be required to coordinate one, or more, of their test taking sessions with a qualified testing center. All assigned homework is hosted at the

**MyAccountingLab** companion site. Instructions for accessing the MyAccountingLab site are explained at the following address:

<http://pearsonmylabandmastering.com/students/>

When registering for MyAccountingLab, you will need to use the following Course ID:

**Hanson35088**

**(Note: for students who recently took Accounting 201 from me, you will use the same MyAccountingLab Access and should not need to re-register)**

In MyAccountingLab, the course is titled:

**ACC 201/202 FALL 2015 thru SPRING 2017**

### **STUDENT LEARNING OUTCOMES**

The student Learning Outcomes are listed above in the Catalog Description category of this syllabus.

### **COURSE CONTENT**

The course picks up where Accounting 201 (Introduction to Financial Accounting) left off by introducing the student to the process used to prepare an indirect method statement of cash flow. The bulk of the course is aimed at exposing the student to the concepts and techniques of managerial accounting. Analytical techniques are introduced for evaluating financial statements and capital investments. The course covers the basic cost accounting involved in a manufacturing operation. The budgetary process is explained and demonstrated. Students' hone their competency in these areas by working through the assigned homework problems.

### **ASSESSMENT TASKS AND GRADING**

Available Course Points are as follows:

<b>ASSIGNMENT</b>	<b>POINTS</b>
HOMEWORK	50
PARTICIPATION, INCLUDING LAULIMA DISCUSSION QUESTIONS	10
ACCOUNTING PROJECT	10
MIDTERM EXAM #1	10
MIDTERM EXAM #2	10
FINAL EXAM	10
<b>TOTAL POSSIBLE</b>	<b>100</b>

### **HOMEWORK (50 Points)**

All assigned homework must be submitted via the **MyAccountingLab** online portal.

**MyAccountingLab** allows you multiple attempts at each homework problem. The student is given the whole semester to complete all of the homework assignments. Because it is very easy to fall behind to a point where catching up is extremely difficult, you are strongly encouraged to pace your homework completion to follow the progression of the topics as listed in the course schedule (see the last page of the syllabus). Your final homework grade will be determined using an export of your homework scores from **MyAccountingLab** on **December 8, 2016 at 5:00pm**. Any homework that is submitted after **December 8, 2016 at 5:00pm** will not be considered when computing your overall course grade.

### **EXAMS (THREE EXAMS @ 10 POINTS EACH = 30 POINTS)**

There will be three (2) midterm examinations and one (1) final examination, each with a maximum of 10 points toward your overall course grade. See grading section of this syllabus. The examination weeks are listed in the course schedule at the back of this syllabus. If the examination schedule changes for any reason, you will receive notification through the course's Lulima website.

### **ACCCONTING PROJECT (10 Points)**

You are required to upload your accounting project to Lulima prior to 5:00 PM on November 23, 2016. Project details will be posted in Lulima within five (5) week of the semester start date.

### **PARTICIPATION, INCLUDING LAULIMA DISCUSSION QUESTIONS (10 POINTS)**

Discussion questions will be posted in Lulima. You are required to participate in the Lulima discussions. To achieve the maximum possible point total for discussion question, your discussion activity in Lulima should be interactive with your fellow classmates. Mere responses to my questions will do not warrant the point maximum.

### **COURSE GRADES**

Students' individual letter grades will be given at **the end of the course** and will be based on their overall accumulation of earned points as detailed in 2. above. **Note: Percentages and points shown at the Lulima website, and at the MyAccountingLab 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 communicate with the instructor.** Letter grades will be assigned to students based on overall percentage scores as follows:

A	90 POINTS OR MORE
B	BETWEEN 80 POINTS AND 89 POINTS
C	BETWEEN 70 POINTS AND 79 POINTS
D	BETWEEN 60 POINTS AND 69 POINTS
F	BELOW 60 POINTS
I	Incomplete may be given as a temporary grade if a student fails to complete a small part of the course because of circumstances beyond his or her control. The student is expected to complete the course by the designated deadline in the succeeding semester. If this is not done, the I grade will revert to the contingency grade identified by the instructor.
W	Withdrawal grade will only be given if official withdrawal is processed according to published procedures. (See current schedule and college catalog)
CR/NC	The Credit / No-Credit option is available for this course. Check with Admissions and Records if this is what you decide to do.

## **LEARNING RESOURCES**

1. Financial Accounting (4th edition), authors – Horngren, Pearson – 2014
2. Access to **MyAccountingLab** on-line course site. See the Activities Required at Scheduled Times Other than Class Times section above.

## **Additional Information**

1. It has been shown that success in an introductory accounting class is highly correlated with homework completion. The students who complete, and understand, all of the assigned homework, tend to do very well in this class. **It is especially important for the online student to contact the instructor whenever he/she is confused with a particular topic.**
2. All homework that is to be graded must be submitted to the instructor via the **MyAccountingLab** online portal. The **MyAccountingLab** setup will allow you the whole semester to complete (and rework) each homework assignment. You are encouraged to keep your homework completion paced with the course schedule.
3. **THERE WILL BE NO MAKE-UP EXAMINATIONS** for the midterm examinations, and the final examination.
4. If you need a face-to-face meeting with the instructor, please contact him to arrange a time.

## 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](mailto:lemke@hawaii.edu), or you may stop by Hale 'Akoakoa 213 for more information.*

### Course Schedule

WEEK		CHAPTER / EXAM / ASSIGNMENT
BEGINNING	ENDING	
08/23/16	08/27/16	Chapter 14 Statement of Cash Flows
08/28/16	09/03/16	Chapter 14 Statement of Cash Flows
09/04/16	09/10/16	Chapter 15 Financial Statement Analysis
09/11/16	09/17/16	Chapter 16 Introduction to Managerial Accounting
09/18/16	09/24/16	<b><u>1st Midterm Chapters 14 through 16</u></b>
09/25/16	10/01/16	Chapter 17 Job Order Costing
10/02/16	10/08/16	Chapter 18 Process Costing
10/09/16	10/15/16	Chapter 20 Cost Volume Profit Analysis
10/16/16	10/22/16	Chapter 21 Variable Costing
10/23/16	10/29/16	<b><u>2nd Midterm Chapters 17, 18, 20, &amp; 21</u></b>
10/30/16	11/05/16	Chapter 23 Flexible Budgets and Standard Cost Systems
11/06/16	11/12/16	Chapter 24 Responsibility Accounting & Performance Evaluations
11/13/16	11/19/16	Chapter 25 Short-Term Business Decisions
11/20/16	11/26/16	TIME VALUE OF MONEY - APPENDIX C <b><u>ACCOUNTING PROJECT UPLOADED TO LAULIMA BY 5PM ON 11/23</u></b> NO CLASS ON 11/24
11/27/16	12/03/16	Chapter 26 Capital Investment Decisions
12/04/16	12/10/16	Chapter 26 Capital Investment Decisions <b><u>LAST DAY OF INSTRUCTION 12/8</u></b>
12/11/16	12/15/16	<b><u>FINAL EXAM</u></b> <b><u>12/10/16 through 12/15/16</u></b>