



UNIVERSITY of HAWAII®  
**WINDWARD**  
COMMUNITY COLLEGE

**ACC 202, INTRO TO MANAGERIAL ACCOUNTING**  
**Three (3) Credits**

**CRN 64149 Thursday 11:30 to 12:45 Palanakila 122**  
**CRN 64087 & CRN 64374 Online**

**INSTRUCTOR:** Deacon Hanson, CPA (not in public practice), MAcc  
**OFFICE:** Palanakila 132  
**OFFICE HOURS:** Tuesday and Thursday, 11:00A to 11:30A; and 12:45P to 1:15P  
Online students may come to physical office hours or contact me via email, text, telephone (cell or office), or using AskMyInstructor in MyAccountingLab.  
**TELEPHONE:** 236-9237(office)  
224-2278(cell)  
**EMAIL:** [dhanson@hawaii.edu](mailto:dhanson@hawaii.edu)  
**EFFECTIVE DATE:** FALL/2018

**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 the Ko'olau region of O'ahu 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. The course ID for this site is **hanson89093** and the site is titled ACC 201 for Windward Community College – Fall 2018. You will access this site as follows:

1. The digital access for the course is being delivered through our bookstore's Interactive Digital Access Program (IDAP). The cost of the digital materials will automatically be charged to your student account at a deeply discounted price. You are responsible for paying for charges applied to your student account. The MyAccountingLab access is being delivered through [www.myaccountinglab.com](http://www.myaccountinglab.com).
2. You will need to register with Course ID **hanson89093** using Access Code: DSCIJI-ACCAD-EMMEN-VAGUE-ELVIS-JOKES.

If you wish to opt out of this program and not get access to the required digital materials you have two ways to opt out:

1. Click the "Opt-out" button on the left-hand navigation bar of your Laulima course and submit your request, or
2. Choose "opt-out" in this link <https://www.uhbooks.hawaii.edu/idap>. If you opt-out before the deadline, the IDAP Rental Charge will be refunded on your MyUH account. However, by opting-out, you will lose access to the required course material. If you have any questions about IDAP or this charge to your student account, you can contact the bookstore. For technical support please go to <https://support.pearson.com/getsupport/s/> and use the "Contact Support" link at the bottom of the page.

Either way, you are required to have access to the MyAccountingLab course material at course ID **dhanson89093**.

## **STUDENT LEARNING OUTCOMES**

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

## **COURSE CONTENT**

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.

## COURSE TASKS

1. Correctly answer at least 60% of all questions on the Quizzes and Tests.
2. Score at least 60% on all assigned homework.
3. Participate in team forum discussions, helping to create weekly questions to ask the instructor.

## ASSESSMENT TASKS AND GRADING

1. To pass the course, you must complete “Course Tasks” 1. through 3.
2. Available Course Points are as follows:

<u>Assignment</u>	
Homework	50
Quizzes	10
Midterm	10
Final Exam	10
Discussion & Participation	20
Total	<u>100</u>

## HOMEWORK

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 6, 2018 at 5:00pm**. Any homework that is submitted after **December 6, 2018 at 5:00pm** will not be considered when computing your overall course grade.

## QUIZZES

In MyAccountingLab, you will find a chapter quiz for each assigned chapter. You are required to take the chapter quiz once you have completed the homework for the chapter. Your final points for quizzes will be determined using an export of your quiz scores from **MyAccountingLab** on **December 6, 2018 at 5:00pm**. Any quizzes that are submitted after **December 6, 2018 at 5:00pm** will not be considered when computing your overall course grade.

## MIDTERM & FINAL

The midterm and final exams are proctored exams. Students will be given a one (1) week window to complete each exam and will have the option of: 1) using the WCC testing center or

another reputable testing center; or 2) taking the test in-class during the class meeting time. Approximately one (1) week prior to each exam, the instructor will send the class a review announcement, providing students with areas to review before taking the exam.

### **DISCUSSION & PARTICIPATION**

The semester is 16 weeks long, starting on August 20, 2018 and ending on December 6, 2018 (last day of instruction). Students will be assigned to one of two discussion groups – Team A or Team B. Students are required to participate in weekly group discussions in Laulima. These discussions are to be held in Laulima under Forums. There is a forum for Team A and a forum for team B. Each student in a forum must show substantial interaction with his/her fellow teammates by posting and responding in the Laulima forum. The discussion should focus on the material that is assigned for the week and the objective of the discussion is to come up with one (1) question to ask the instructor each week. Each team must post their question for the instructor by Thursday of each week. Each team will develop ten (10) questions for the instructor over the sixteen (16) week semester.

### **OVERALL GRADE**

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 Laulima 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

The student will need access to the applicable chapters in *Hongren's Financial & Managerial Accounting, Pearson*. The student also needs access to the **MyAccountingLab** on-line course site. See the Activities Required at Scheduled Times Other than Class Times section above. The following is the ISBN for the textbook:

Original Course Materials:



MLA, ACC 202 for Honolulu Community College, HCC

Author(s):

Textbook ISBN-13: 9781323841143

Series: MyLab Accounting

## ADDITIONAL INFORMATION

- Deacon Hanson holds a BBA and a MAcc from the University of Hawaii and is licensed in Hawaii as a Certified Public Accountant (not in public practice).
- The course has been designed to reward students for their perseverance and hard work. Multiple attempts are provided for the homework, and homework is the biggest

percentage of a student's overall grade. Students are encouraged to work, and re-work homework as many times as necessary to master the material.

- Students should use the Overall Grading section of this syllabus to calculate their current overall grade as the semester progresses. If you have questions on how to do this, please contact the instructor.
- MySuccess: Students may be referred for extra help or advising through MySuccess. Students can also explore resources at MySuccess.Hawaii.edu and [windward.hawaii.edu/MySuccess](http://windward.hawaii.edu/MySuccess)

## **DISABILITIES ACCOMMODATIONS**

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 'Ākoakoa 213 for more information.

## **TITLE IX**

Title IX prohibits discrimination on the basis of sex in education programs and activities that receive federal financial assistance. Specifically, Title IX prohibits sex discrimination; sexual harassment and gender-based harassment, including harassment based on actual or perceived sex, gender, sexual orientation, gender identity, or gender expression; sexual assault; sexual exploitation; domestic violence; dating violence; and stalking. For more information regarding your rights under Title IX, please visit: [https://windward.hawaii.edu/Title\\_IX/](https://windward.hawaii.edu/Title_IX/).

Windward Community College is committed to the pursuit of equal education. If you or someone you know has experienced sex discrimination or gender-based violence, Windward CC has resources to support you. To speak with someone confidentially, contact Karla Silva-Park, Mental Health Counselor, at 808-235- 7468 or [karlas@hawaii.edu](mailto:karlas@hawaii.edu) or Kaahu Alo, Designated Confidential Advocate for Students, at 808-235- 7354 or [kaahualo@hawaii.edu](mailto:kaahualo@hawaii.edu). To make a formal report, contact the Title IX Coordinator at 808-235-7393 or [wccitix@hawaii.edu](mailto:wccitix@hawaii.edu).

## **ACADEMIC INTEGRITY**

Work submitted by a student must be the student's own work. The work of others should be explicitly marked, such as through use of quotes or summarizing with reference to the original author.

Students can upload papers to <http://www.TurnItIn.com> to have papers checked for authenticity, highlighting where the paper potentially fails to appropriately reference sources.

In this class, students who commit academic dishonesty, cheating or plagiarism will have the following consequence(s):

Students will receive a failing grade for plagiarized assignments.

All cases of academic dishonesty are referred to the Vice Chancellor for Student Affairs.

## **ALTERNATE CONTACT INFORMATION**

If you are unable to contact the instructor, have questions that your instructor cannot answer, or for any other issues, please contact the Academic Affairs Office:

*Windward Community College is an equal opportunity, affirmative action institution.*

Location: Alakai 121  
Phone: 808-235-7422  
Email: [wccaa@hawaii.edu](mailto:wccaa@hawaii.edu)

## COURSE SCHEDULE

## Accounting 202 Schedule Fall 2018

Week		
Beginning	Ending	Chapter
08/20/18	08/25/18	Chapter 16 Introduction to Managerial Accounting
08/26/18	09/01/18	Chapter 17 Job Order Costing
09/02/18	09/08/18	Chapter 17 Job Order Costing
09/09/18	09/15/18	Chapter 18 Process Costing
09/16/18	09/22/18	Chapter 18 Process Costing
09/23/18	09/29/18	Chapter 19 Cost Management Systems: Activity-Based, Just-In-Time, and Quality Management Systems
09/30/18	10/06/18	Chapter 20 Cost-Volume-Profit Analysis
10/07/18	10/13/18	<b>Midterm Exam (Chapters 16 through 20)</b>
10/14/18	10/20/18	Chapter 21 Variable Costing
10/21/18	10/27/18	Chapter 22 Master Budgets
10/28/18	11/03/18	Chapter 23 Flexible Budgets and Standard Cost Systems
11/04/18	11/10/18	Chapter 24 Responsibility Accounting and Performance Evaluation
11/11/18	11/17/18	Chapter 25 Short-Term Business Decisions
11/18/18	11/24/18	Chapter 26 Capital Investment Decisions
11/25/18	12/01/18	Appendix D Financial Statement Analysis
12/02/18	12/08/18	Finalize Homework, Quizzes, and Review for Final Exam
12/09/18	12/14/18	<b>Final Exam (Chapters 21 through 26, &amp; Appendix D)</b>