



UNIVERSITY of HAWAII®  
**WINDWARD**  
COMMUNITY COLLEGE

## **ACC 202, INTRO TO MANAGERIAL ACCOUNTING**

**Three (3) Credits**

**CRN 60251 5-Week Online**

**INSTRUCTOR:** Deacon Hanson, CPA (not in public practice), MAcc  
**OFFICE:** Palanakila 132  
**OFFICE HOURS:** Online students may contact me via email, text, telephone (cell or office), Zoom or using AskMyInstructor in MyAccountingLab. Phone calls, please use (808) 224-2278. Due to COVID-19, if you call (808) 236-9237, you will be prompted to leave a voice message which I will return.  
**TELEPHONE:** 236-9237(office)  
224-2278(cell)  
**EMAIL:** [dhanson@hawaii.edu](mailto:dhanson@hawaii.edu)  
**EFFECTIVE DATE:** Fall/2021

### **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 **hanson80889** and the site is titled **ACC-202-0 [FA21 5-Week]**.

### INSTRUCTIONS FOR USING VITAL SOURCE TO ACCESS MYACCOUNTINGLAB AND THE ETEXT

Here image from Laulima of the Vital Source link. Once you click on this link, you will be prompted by the system to register in the MyAccountingLab course. As you walk through the steps at Vital Source, be sure you are registered in the **hanson80889** course.

Week 15 11/29/20 - 12/05/20

Week 16 12/06/20 - 12/12/20

Week 17 12/13/20 - 12/18/20

Tests & Quizzes

Assignments, Tests and Surveys

Assignments

Forums

VitalSource for UH Windward CC IDAP

Help

**Course Technology**

Technological tools used in this course:

1. Laulima as a Learning Management system (Laulima (Sakai) Accessibility Statement).

**Note: Please be aware that Laulima**

- will be **unavailable on a daily basis from 3:00 am - 4:00 am HST** for server backup and maintenance.
- automatically logs you out *if it does not detect activity for two hours*. A warning message will appear notifying

In Laulima, click on the VitalSource for UH Windward CC IDAP menu item.

You will have the opportunity to opt out of the IDAP program, but either way, you are required to have access to the MyAccountingLab course material at the course ID **hanson80889**. If you do choose to opt out, you will need to work directly with Pearson to obtain the course material.

You do have the opportunity to opt of IDAP, but you are still required to have access to the MyAccountingLab course material at the course ID **hanson80889** to successfully complete the course.

### 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 AND GRADING

Your overall course grade will be the total of your scores from the tasks that are listed below. You should note the points assigned for each task in this list. Notice that homework carries the largest number of points at 50 out of 100 possible

points for the entire course. In accounting, homework is key to gaining an understanding of the material. A lot of trial and error is involved in the learning process that is associated with gaining an understanding of accounting. My objective in assigning 50% of your course grade to homework is that you work, and rework, the assigned accounting homework as if you were practicing a skill. Just as with any other skill that you aim to learn (a sport, a musical instrument, a language, etc.), repetition is key. I often make the analogy that someone probably would not go out and hit a 100 mph fastball, having never gone through numerous sessions of batting practice. This is the same for accounting, so approach the homework and quizzes with a growth mindset. If you do not get 100% on your first attempt (or even your second and third attempt), keep working the problems over-and-over and you will eventually get it.

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

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

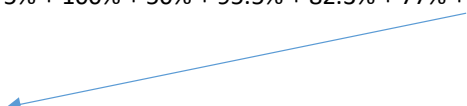
Assigned homework must be submitted via the **MyAccountingLab** online portal. **MyAccountingLab** allows you multiple attempts at each homework problem. The student is given the whole summer session to complete all of the homework assignments. Because it is very easy to fall behind to a point where 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 **October 29, 2021 at 5:00pm**. Any homework that is submitted after **October 29, 2021 at 5:00pm** will not be considered when computing your overall course grade.

The overall homework score is computed by averaging all of your chapter homework percentage scores and multiplying that average by 50 points. For example, assume that a student had the following percentage scores for each assigned chapter:

Chapter 16 - 80%	Chapter 17 - 90%	Chapter 18 - 75%	Chapter 20 - 100%
Chapter 22 - 50%	Chapter 23 - 95.5%	Chapter 24 - 82.3%	Chapter 25 - 77%
Chapter 26 - 79.2%			

This student's overall homework grade would be computed as follows:

- 1) Totalling all the chapter percentage scores:  $(80\% + 90\% + 75\% + 100\% + 50\% + 95.5\% + 82.3\% + 77\% + 79.2\%) = 729\%$
- 2) Dividing the total of the chapter percentage scores by nine (9) (the number of assigned chapters) to get the average homework percentage score:
 

$729\% / 9 = 81\%$ 

- 3) Multiplying the average homework percentage score by 50 possible homework points to get the overall homework grade:
 

$81\% \times 50 \text{ points} = 40.5 \text{ overall points for homework}$

If you need to get an idea of your homework grade throughout the session, use the above example to calculate your current overall homework points.

### **QUIZZES (10 Points Overall)**

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 **October 29, 2021 at 5:00pm**. Any quizzes that are submitted after **October 29, 2021 at 5:00pm** will not be considered when computing your overall course grade.

The overall quiz score is computed by averaging all of your chapter quiz percentage scores and multiplying that average by 10 points. If you need to determine your quiz score over the session, you can use the example in the Homework section above to compute your overall quiz grade by substituting 10 points for the 50 points listed above.

### **MIDTERM & FINAL (10 Points Each)**

The midterm and final exams may be proctored exams. At approximately one (1) week prior to each exam, the instructor will notify you of the areas that you need to focus on to be successful at the exam, the duration of the exam, other logistics of the exam including whether the exam is a proctored or non-proctored test. Students will be given a one (1) week window to complete each exam.

Your exam scores are computed by multiplying your exam percentage score from MyAccountingLab by 10 points for each exam. For example, if a student scored 83.2% on their midterm, they would receive 8.32 points for their midterm grade, computed as  $83.2\% \times 10 \text{ points} = 8.32 \text{ points}$ .

### **DISCUSSION & PARTICIPATION (20 Points)**

The course session is five (5) weeks long, starting on September 27, 2021 and ending on October 29, 2021. Students are required to participate in weekly group discussions in Laulima. These discussions are to be held in Laulima under Forums. 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 course material.

To receive the full 10 points for discussion and participation, a student must:

- 1) Make the minimum individual posting to each week's discussion forum (see instructions in each forum).
- 2) Respond to a fellow classmate in each week's discussion forum.

## **OVERALL GRADE (100 Points Available)**

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 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 use the computation guidance provided above for each assignment category.** Letter grades will be assigned to students based on overall percentage scores as follows:

<b>A</b>	90 points or more	<b>I</b>	Incompletes are possible for circumstances beyond your control which limit your ability to complete the course work.
<b>B</b>	between 80 points and 89 points		
<b>C</b>	between 70 points and 79 points	<b>W</b>	It is possible to withdraw from the class within the withdrawal deadline (see the college calendar).
<b>D</b>	between 60 points and 69 points		
<b>F</b>	less than 60 points	<b>CR/NR</b>	The course may be taken on a credit / no-credit basis. Check with Admissions if you want this option.

## **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 Textbook title and related ISBN's:

HORNGREN'S  
Financial & Managerial  
Accounting  
THE FINANCIAL CHAPTERS  
SIXTH EDITION

**Tracie Miller-Nobles**  
*Austin Community College*

**Brenda Mattison**  
*Tri-County Technical College*

**Ella Mae Matsumura**  
*University of Wisconsin-Madison*

ISBN-13: 978-0-13-448684-0  
ISBN-10: 0-13-448684-6

## **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).

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

- 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. Roy Inouye can be reached at 235-7448, [lemke@hawaii.edu](mailto:lemke@hawaii.edu), or you may stop by Hale 'Ākoakoa 213 for more information. Roy is in Hale Kako'o 106, his phone number is [808-235-7453](tel:808-235-7453).

## **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, WCC has resources to support you. To speak with someone confidentially, contact the Mental Health & Wellness Office at 808-235- 7393 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, Karla K. Silva-Park, at 808-235-7468 or [karlas@hawaii.edu](mailto:karlas@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:

Location: Alakai 121

Phone: 808-235-7422

Email: [wccaa@hawaii.edu](mailto:wccaa@hawaii.edu)

# ACC 202

## Fall 2021 5-Week Online Schedule

Week		
Beginning	Ending	Chapter / Exam / Assignment
09/27/21	10/02/21	Chapter 16 Introduction to Managerial Accounting
10/03/21	10/09/21	Chapter 17 Job Order Costing Chapter 18 Process Costing
10/10/21	10/16/21	<b><u>Midterm Chapters 16 through 18</u></b> Chapter 20 Cost Volume Profit Analysis Chapter 22 Master Budgets
10/17/21	10/23/21	Chapter 23 Flexible Budgets and Standard Cost Systems Chapter 24 Responsibility Accounting & Performance Evaluations
10/24/21	10/29/21	Chapter 25 Short-Term Business Decisions Chapter 26 Capital Investment Decisions <b><u>Final Exam Chapters 20, 22, and 23 through 26</u></b>