"... it is not the strongest of the species that survives, or the most intelligent, but rather the one most responsive to change." Charles Darwin

INSTRUCTOR
Myron Mitsuyasu, CPA and MBA

CLASS MEETINGS and CLASSROOM
Tuesday and Thursday: 10:30 - 11:45 am; KUY 307

OFFICE HOURS; TELEPHONE NUMBER; and E-mail ADDRESS
Tuesday and Thursday: 10 to 10:30 am or by appointment; 541-5361; mmitsuya@hawaii.edu

COURSE DESCRIPTION
Introduction to managerial accounting and methods used to report information to decision makers internal to the firm. Cost accounting, budgeting, standard cost systems, reporting and analyzing performance. Pre: 201 with C- or better, and sophomore standing (at least 25 credits). Students who do not meet these prerequisites will be administratively dropped after the drop/add period, and will not be eligible for a tuition refund.

COURSE OBJECTIVES
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, quizzes, research projects and examinations to reinforce concepts and evaluate student mastery of the material and provide students the opportunity to display and enhance their critical thinking, writing, and presentation skills.

TEACHING PHILOSOPHY and FOCUS:
The Instructor considers interaction with and among students as being a necessary and vital part in achieving the objectives of the course. The following proverb epitomizes this teaching philosophy:

Tell me, I’ll forget; Show me, I may remember; Involve me, I’ll understand.

With that in mind, class-time will center on the students and the Instructor discussing scenarios and working through problems related to the various aspects of managerial accounting.

This course is demanding. [Emphasis added.] As a result, please manage your time accordingly so that this course can be a positive value-added experience.

TEXTBOOK (Note: the textbook has been designed specifically for this course.)
Horngren’s Financial & Managerial Accounting – The Managerial Chapters 5th Ed
ISBN-10: 1323508848
ASSIGNMENTS
Class Attendance & Participation
• Preparing for and participating in class discussions allow students the opportunity to learn and/or enhance their knowledge of managerial accounting concepts, practices, and processes and to display their critical thinking and presentation skills.
You are expected to be respectful of and courtesy to others, which include but are not limited to: promptly arriving for class, being courteous and conscious of others when speaking and while others are speaking, not sleeping, talking out of turn, texting, and/or surfing the internet.
Also, you are expected to be fully prepared for class, which means you should read the chapter prior to class, complete all assignments, and be ready to actively participate in class discussions. Actively and consistently preparing for class and participating in class discussions are an integral part of this course; thus, **missing class and/or not fulfilling the intent and spirit of the above will earn 0 points.**

Quizzes (10), Homework (11), Comprehensive Problems (3) and Exams (4)
• Quizzes, homework, comprehensive problems and exams allow students the opportunity to learn and/or enhance their knowledge of the concepts, practices, and processes related to managerial accounting and to display their critical thinking skills.
• Quizzes *(unannounced)* and Homework. **No make-ups** and your two lowest scores will be dropped from each assignment. Example: your highest 8 of 10 quiz / 9 of 11 homework scores will count towards your final grade.
• Exams consist of mostly multiple choice questions. Exams will be *closed-book and closed-note*. There will be four exams throughout the semester. Students are expected to be present on exam days. If an exam must be missed, the instructor **MUST** be notified prior to the absence. **No make-up exam will be given without prior notification.** Make-up exams will be considered only in legitimate, unavoidable circumstances (serious illness, family emergency, etc). **Proper documentation for the absence must be required.** When allowed, make-up exams will be scheduled at the discretion of the Instructor. Make-up exams are more rigorous, are graded to a higher standard than the original exam, and do not offer bonus points or additional credits of any kind. If you believe that there is an error in the grading of an exam, please bring it to my attention within one week after your exam score is returned to you.
• Exams are closed books and **NO** notes, computers, tablets, mobile phones, etc. are allowed. A 10-key hand-held calculator is allowed. Just to be clear, a cell phone cannot be used as a calculator.

Research Paper and Interview Project
• Researching various topics related to managerial accounting allows students the opportunity to learn and/or enhance their understanding of the topics and to display their critical thinking, writing, and presentation skills.

**Research Paper; 2 pages (Note: Please give appropriate recognition to sources of material which were quoted or substantially paraphrased.)**
**Raising the minimum wage to $15/hour**
Overview: Assume you own and operate three lunch wagons in Honolulu. For 2015, your gross income = $500k, net income = $50k; and you have five employees earning the current minimum wage: $8.50/hour. Government is proposing to increase the minimum wage to $15/hour.
Discuss:
1) Purpose for having minimum wage laws;
2) What impact would the increase have on your business? Why?; and
3) What you learned from this assignment.
Interview Project: 3 to 4 pages
Overview: Managerial accounting concepts, practices, and processes focus on adding-value to strategic and day-to-day decision-making. For example, management analyzes pricing alternatives, cost behavior, allocation of costs, operational budgets, financial and non-financial performance measures, etc. to assist them in making informed and timely decisions. With that in mind, this project is designed to assist you in learning and/or enhancing your knowledge of managerial accounting concepts, practices, and processes and to allow you to display your critical thinking, writing, and presentation skills.

Assignment:
1) Select a for-profit or non-profit company in Hawai`i.
2) Meet with a company representative (e.g., CEO, COO, CFO, Controller, Manager, etc.) to discuss the project and, if allowed, tour the facilities and observe the operations.

Deliverables:
Executive Summary: Summarize what you did and your findings. (1 paragraph)
Overview of Company: describe and discuss the company’s business activities including its mission. (1 to 2 paragraphs)
Using Managerial Accounting:
1) Ask the representative to share with you 4 to 5 examples of how their company uses managerial accounting (e.g., tracking product/project costs, budgets, performance measurements, etc.) to support their business decisions. (1 paragraph per example)
2) You should have an extensive list of managerial accounting concepts available for reference and to share with the representative to ensure you can complete this assignment.

Advice from Management: Ask the representative to share with you 2 to 3 “keys to their success” for operating a business in Hawai`i. (1 paragraph per “key to success”)
Conclusion: Describe and discuss what you learned from this assignment. (1 paragraph)
References and Resources: List references and resources.

Because you will be working with a “live” company, please prepare and plan accordingly and be especially conscious of and sensitive to the schedule and time the company representative can meet with you.

Please be sure the content in your report is appropriate for this assignment and is gathered and reported in a professional and respectful way.

Be sure to complete the whole assignment and please proof-read your report.

ALL assignments must be submitted for a grade. Electing NOT to do so may earn you a “F” grade. [Emphasis added.]

POINTS per ASSIGNMENT
Class Attendance & Participation: 3
Quizzes: 8 of 10 at 1 pt each 8
Homework: 9 of 11 at 1 pt each 9
Research Paper: 2 pts 2
Comprehensive Problems: 3 at 5 pts each: 15
Interview: 4 pts 4
Exams #1, #2 and #3 at 13 pts each 39
Final Exam: 20 pts 20
TOTAL 100

- Class attendance is expected and will be taken at the discretion of the Instructor. You are expected to arrive on time, remain in class for the entire period and be respectful of and courtesy to others.
• Class participation is scored based on constructively and actively participating in class discussions in a respectful and courtesy way.
• Quizzes, homework, comprehensive problems and exams are scored based on the number of correct responses.
• Research paper and Interview project are scored based on the expectation that students submit work that is:
  1. Easy to read - your thoughts are logical and have a direct relationship to the subject matter.
  2. Complete and concise sentences - your sentences are short but relevant and adequate to support your thoughts.
  3. Good summary of thoughts - your thoughts throughout each section of your paper is clear, complete and concise.

For all written assignments, please give appropriate recognition to sources of material which were quoted or substantially paraphrased. There are various resources available for students to use for written assignments as well as advice to help you recognize and avoid plagiarism in your assignments. A few are as follows:
http://guides.library.hawaii.edu/researchtools
http://www2.hawaii.edu/~sford/esl/plagiarism/index.html

ASSIGNMENTS – required to use Word or EXCEL (or equivalent)
Written Assignments - must be done using Word (or equivalent), 12 pt font, one and one-half or double spaced (i.e., no single-spaced), and printed on letter-size paper.
Computational Assignments - must be done using EXCEL (or equivalent), 12 pt font, and printed on letter-size paper.

*p*Hand-written assignments are NOT acceptable.* Also, all assignments must be submitted at the beginning of class. Submissions through the Instructor’s in-box and/or electronically are NOT acceptable except with prior approval from the Instructor.*

LATE ASSIGNMENTS
Any assignment submitted *LATE* (i.e., not submitted on its due date), without the Instructor’s prior approval (does NOT mean it will be granted), will have 50% deducted from the assignment’s final score.

GRADES
Student achievement is designated by the following grades: A+, A, A- (excellent); B+, B, B- (above average); C+, C (average); C- (minimal passing); D+, D, D- (below average) and F (failure). Grades are based on the total points earned. Grades are NOT based on a curve nor rounded up or down to the next grade level.

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\begin{align*}
100 - 97 &= A + (4.0) & 88 - 85 &= B + (3.3) & 76 - 73 &= C + (2.3) & 64 - 61 &= D + (1.3) \\
96 - 93 &= A (4.0) & 84 - 81 &= B (3.0) & 72 - 69 &= C (2.0) & 60 - 57 &= D (1.0) \\
92 - 89 &= A- (3.7) & 80 - 77 &= B- (2.7) & 68 - 65 &= C- (1.7) & 56 - 53 &= D- (0.7)
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The minimum passing grade is “C-“.

REQUESTING A GRADE OF INCOMPLETE
As for a grade of “incomplete”, you must submit in writing the following: 1) a request (i.e., does NOT mean it will be granted); 2) justification for the request; and 3) date you expect to complete the course. This must be done on or before class on Thursday, December 1, 2016. *If you elect not to fulfill this requirement then you will not be allowed to receive a grade of “incomplete” and will earn a grade based on the above.* [Emphasis added.]
<table>
<thead>
<tr>
<th>DATE</th>
<th>CLASS TOPICS &amp; REQUIRED ASSIGNMENTS</th>
<th>END of CHAPTER PROBLEMS</th>
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<td>Sep 6 &amp; 8</td>
<td>Ch 16 Introduction to Managerial Accounting&lt;br&gt;Ch 17 Job Order Costing&lt;br&gt;Res Paper #1 – Raising the Minimum Wage on Thurs, Sep 8</td>
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<td>Sep 27 &amp; 29</td>
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<td>M/C; 19-4, 8 &amp; 9</td>
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<td>Oct 4 &amp; 6</td>
<td>Ch 20 Cost-Volume-Profit Analysis</td>
<td>M/C; 20-8, 18 &amp; 26</td>
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<td>Oct 11 &amp; 13</td>
<td>Ch 20 Cost-Volume-Profit Analysis&lt;br&gt;Ch 21 Variable Costing</td>
<td>M/C; 21-4, 5 &amp; 11</td>
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<td>Ch 21 Variable Costing&lt;br&gt;Homework #2 (Ch 19 thru 21) on Tues, Oct 18&lt;br&gt;Comprehensive Problem Chapters 16 thru 20; Requirements 1 thru 5b only on Tues, Oct 18&lt;br&gt;Exam #2 – Ch 19, 20 &amp; 21 on Thurs, Oct 20</td>
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<td>Nov 1 &amp; 3</td>
<td>Ch 22 Master Budget&lt;br&gt;Ch 23 Flexible Budget and Standard Cost Systems</td>
<td>M/C; 23-3, 6, 7 and 10 thru 13</td>
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<td>Nov 8 &amp; 10</td>
<td>**** Holiday Election Day on Tues, Nov 8&lt;br&gt;Ch 23 Flexible Budget and Standard Cost Systems</td>
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<td>Nov 15 &amp; 17</td>
<td>Ch 23 Flexible Budget and Standard Cost Systems&lt;br&gt;Homework #3 (Ch 22 and 23) on Tues, Nov 15&lt;br&gt;Comprehensive Problem Chapters 22-24&lt;br&gt;Requirement 1: 1) sales, 2) production, 3) direct materials, 4) direct labor and 5) manufacturing overhead budgets only on Tues, Nov 15&lt;br&gt;Exam #3 – Ch 22 &amp; 23 on Thurs, Nov 17</td>
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<td>Nov 22 &amp; 24</td>
<td>Ch 24 Responsibility Accounting and Performance Evaluation**** Holiday Thanksgiving Day on Thurs, Nov 24</td>
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<td>Nov 29 &amp; Dec 1</td>
<td>Ch 24 Responsibility Accounting and Performance Evaluation&lt;br&gt;Ch 25 Short-Term Business Decisions&lt;br&gt;Project – Interview on Thurs, Dec 1</td>
<td>M/C; 25-2 thru 6 &amp; 18</td>
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<td>Dec 6 &amp; 8</td>
<td>Ch 25 Short-Term Business Decisions&lt;br&gt;Homework #4 (Ch 24 and 25) on Tues, Dec 6&lt;br&gt;Comprehensive Problem Chapters 25-26; Requirements 1 and 2 “a” and “b” only on Thurs, Dec 8</td>
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<td>Dec 13</td>
<td>Tues: Dec 13; 9:45 – 11:45 am (2 hours)&lt;br&gt;Final Exam #4 – Ch 24 &amp; 25 plus Ch 16</td>
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COURSE COMPLIANCE WITH VARIOUS CAMPUS POLICIES

STUDENT CONDUCT and ACADEMIC INTEGRITY

**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/](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](http://www.studentaffairs.manoa.hawaii.edu/policies/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](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/).
STUDENTS WITH DISABILITIES - If a student has a documented disability and requires accommodations please contact the KOKUA Program QLCSS 013, or Ann Ito, KOKUA Program Director at 956-7511.

REGISTRATION AND WITHDRAWAL DATES - Should you have any questions about this matter and/or other dates related to withdrawing from this class please contact your academic advisor and/or the Undergraduate Office of Student Academic Service (“OSAS”), Shidler College of Business B101.

IMPORTANT - the last day to drop (no “W” on transcript) is August 29, 2016.

ALTERNATIVE MEETING PLACE - In case of significant disruptions before or during class (e.g., bomb threat), please meet the Instructor in front of the Sinclair Library and you will be given further instructions.

STUDENT ACTIVITIES – The Shidler College of Business offers students several opportunities to gain valuable leadership and community experience. Student clubs and organizations are displayed in bulletin boards located throughout the hallway on the first floor. In addition, a list of Shidler Clubs and Organizations is available at: shidler.hawaii.edu/clubs.

MANDATED DISCLAIMERS - SCHOOL OF ACCOUNTANCY and SHIDLER COLLEGE of BUSINESS - This syllabus is a general plan for the subject course. Changes may be necessary to enhance learning outcomes as the semester progresses; thus, please verify due dates for assignments with the Instructor.