University of Hawaii at Manoa
Shidler College of Business
Fall 2015

ACC 202
Introduction to Management Accounting
CRN 70013 Section 001: TR 9:00am-10:15am, Kykendall 307
CRN 70014 Section 002: TR 10:30am-11:45am, Kykendall 307

Instructor:  John Wendell, Ph.D., Professor of Accountancy
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e-mail:  uhacc202@gmail.com. Do not use Dr. Wendell’s Hawaii.edu address for this class.
Office Hours:  By appointment

Learning 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, financial statement analysis. The
course uses readings, lectures, in-class practice problems, quizzes, practice examinations, and examinations to
reinforce concepts and evaluate student mastery of the material.

Prerequisites:  ACC 201 with a 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.

Materials:  for this course will be posted to Laulima as they become available. This material includes the lecture
notes, recordings of the classes, quizzes, practice exams, exams and other materials. The general course outline
and material covered follows that of the SOA preferred textbook: Managerial Accounting, Warren, Reeve and
Duchac, 12th Edition. Students may refer to this textbook if they wish but they are not required to do so. Students
may purchase the Aplia software that accompanies the textbook but they are not required to do so.

Class Format:  The course theory will be covered in the lectures. The application of the theory will be covered by
in-class problems. For the purpose of working on the in-class problems the students will work in small groups of
from five to six students. The professor will assign the students to groups on the first class. Students may switch
from one group to another only if it is a one to one switch. In other words, if student A wants to switch from
group 1 to group 2 then there also has to be a student B who will agree to switch from group 2 to group 1 before
the professor will approve the change.

Academic Honesty:  Academic dishonesty or misconduct is neither condoned nor tolerated at the University of
Hawaii, and certainly not in this class. See the Student Handbook for information on procedures and definitions
regarding academic dishonesty and misconduct. The SOA policy on Academic Honesty is available on Laulima
and attached to this syllabus. You should read it.

Disability Access:  Students with disabilities are encouraged to contact the KOKUA Program for information and
services. Services are confidential and students are not charged for them. Contact KOKUA at 956-7511
(voice/text), kokuahawaii.edu, or Queen Liliuokalani Center for Student Services, Room 13.

Alternate Meeting Site:  In the event of a disturbance during class time (e.g. bomb threat), meet the professor in
the grassy area between Kykendall and the Student Center. You will be given further instructions at that point.
Grading: The total number of points earned during the semester will determine each student’s course grade. Points and a distribution of the points necessary to earn a certain letter grade are as follows:

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<tr>
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<th>Points</th>
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<tbody>
<tr>
<td>Quizzes</td>
<td>25 pts</td>
</tr>
<tr>
<td>Exam #1</td>
<td>25 pts</td>
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<tr>
<td>Exam #2</td>
<td>25 pts</td>
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<tr>
<td>Final Exam</td>
<td>25 pts</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td><strong>100 pts</strong></td>
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Final class grade will be assigned as follows:
90 to 100: A; 80 to < 89: B; 70 to < 80: C; 60 to < 70: D; less than 60: F.

It is possible to earn up to an additional 10 points for exemplary class participation. To earn these participation points students will have to actively participate in the problem solving sessions and contribute to their group in a positive and meaningful manner. No participation points are earned by merely showing up and socializing.

Quizzes and Examinations: The exams and quizzes will be given on the dates indicated below. Students may use a calculator during the quizzes and exams but not any device that has memory or that can be used in any way other than as a calculator. This will be strictly enforced and any violation will be considered cheating and sanctioned accordingly. Quizzes will be given at the beginning of the classes indicated below. Consequently, if you are late for class you will receive a zero for the quiz. If you will not be able to attend a class for any reason you must notify the professor in advance and he will decide, at his sole discretion, if the absence is an excused absence. To make this determination the professor may require documentation such as a doctor's note or an obituary. If it is an excused absence for a quiz day that quiz will not be counted towards the grade and the 25 points for quizzes will be based on the average of the other quizzes taken. If it is an exam day then a make-up exam will be scheduled. Make-up exams will not be given for any other reason than an excused absence the day of the exam. All exams must be handed in and no exams are allowed to be removed by students from the classroom. Removing an exam from the classroom is considered cheating and will be sanctioned accordingly. The final exam date is indicated below. According to UH policy, final exams may not be rescheduled. Please make any travel plans accordingly.

The classes consists of 12 units as follows:

Unit 1 Managerial vs. Financial Reporting
Unit 2 Job Order Costing
Unit 3 Process Costing
Unit 4 Cost Behavior
Unit 5 Variable Costing
Unit 6 Budgeting
Unit 7 Standard Costing
Unit 8 Accounting in a Decentralized Environment
Unit 9 Differential Analysis
Unit 10 Activity Based Costing
Unit 11 Just-in-Time Accounting
Unit 12 Financial Statement Analysis

The units will be covered in order. The number of classroom hours allotted to each unit is dependent upon how quickly students master the material covered. Typically this will be two to three classroom sessions per unit.


Final Exams are in the same room as the lectures: Kykendall 307.

If it is deemed necessary that changes be made to the syllabus, the instructor reserves the right to make such changes.
School of Accountancy Policy on Academic Honesty

Academic Honesty: Students are expected to behave with integrity in all academic endeavors. Cheating, plagiarism, as well as any other form of academic dishonesty, are not tolerated. All incidents will be handled in accordance with the UH Student Code of Conduct (see www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/). Please review the Student Conduct Code so you can make conscience and informed choices. Some relevant portions are:

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 … 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 acknowledgment. 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 that 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, he/she will receive a grade of "F" for the course and be referred for disciplinary action as provided for by the University Student Conduct Code.