**ACC 202: Intro to Management Accounting, Spring of 2016[[1]](#footnote-1)**

Tuesdays and Thursdays

**Section 3- CRN:** [84579](https://www.sis.hawaii.edu/uhdad/avail.class?i=MAN&t=201630&c=84579) 10:30-11:45 a.m. GAR 103

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| **Instructor:** | Jingwen Zhao with corporation of Dr. Hamid Pourjalali  |
| **Office:** | A401 |
| **Phone:** | 956-7255 |
| **E-mail:** | jingwenz@hawaii.edu |
| **Office hours:** | or by appointment |
| **Prerequisites:** | **Sophomore standing** |
| **Course materials:** | 1. Textbook:Managerial Accounting, Warren, Reeve and Duchac, 12th Edition **(South-Western CENGAGE Learning)**
* Also available as an ‘eBook’ (digital copy).
1. **Simple Calculator:** Cell phones cannot be used as a calculator on exams.
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**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, 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.

**Strategies for Reaching the Objectives**

***Class Preparation:*** I expect you to come to class prepared to discuss the material for the day. Text chapters and other materials distributed in class should be read and thoughtfully analyzed before the assigned class so that you are prepared to discuss issues, articulate insights, evaluate others’ ideas, and defend your own ideas.

***Class Participation*:** You should participate in discussions of assigned topics by asking original questions, bring in outside research articles, and relating personal experiences or observations to the class. You should attempt to complete the homework prior to coming to class and be ready to discuss the concepts. Attend every class for the entire class period. If you need to miss class because of an emergency, please contact me in advance.

***Class Assignments:*** Since accounting is an applied discipline, it is important that you learn the “how to” of accounting as well as “know about” accounting. Therefore, it is important that you complete the exercises and the problems that are assigned. In addition, you will often see very similar problems on the exams. Some homework problems will be discussed during the lecture or the answer keys will be provided. I will not accept homework done after the assigned time and date.

**ADMINISTRATION**

**Communication:** I strongly encourage students to come to my office hours or make appointments. Emails and voice messages on my phone is a preferred communication method in emergency. **I will not discuss grades through email.** Students are required to check course website one day before the class and be responsible for printing out and bringing lecture notes to class.

**Exams:** Exams consist of mostly multiple choice questions. Exams will be *closed-book and closed-note*. There will be two mid-term exams and one final exam. 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, bring it to my attention within **a couple of the days after the exam is reviewed in the class**.

**Class attendance:** Attendance is required and will be taken for each class. Please arrive on time. **Arriving late is disruptive to everyone. I also expect that you remain in class for the entire period. Coming and going is also disruptive and rude.** Students being late or leaving early will be deemed as missing the class.

**Class participation points:** Class participation points are based on both class behavior and classroom performance. Students with unprofessional behaviors will get a “0” in class attendance and participation points. Unprofessional behaviors include, but are not limited to sleeping, chatting, and text messaging during the class. I reserve the right to make further deductions of the student’s final grade for these unprofessional behaviors. Students are also expected to actively participate in class to get the points.

**Grading:** Your course grade will be based on exams, homework sets, class attendance and class participation. There are a total of 550 points available for the course and consist of the following:

Exam #1 - Financial Analysis 30 points

Exam #2 - Ch.1 to Ch.6 180 Points

Final - Ch.7, Ch.8, Ch.9, Ch.11 and Ch.12 150 Points

Homework sets 100 Points

Quizzes 60 Points

Class attendance and participation

(including class behavior) 30 Points

Total Points 550 Points

I use pluses and minuses in grading. Although A+ will not make any difference (from A) in your GPA, I will assign A+ to those earn over 98% of total possible grades. The following scale will be used:

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| 98% - 100% = A+94% - 97% = A90%- 93% = A- 87% - 89 % = B+83% - 86% = B80% - 82% = B- | 77% - 79 % = C+73% - 76% = C70% - 72% = C-67% - 69 % = D+63% - 66% = D60% - 62% = D-Below 60% F |

**COURSE COMPLIANCE WITH VARIOUS CAMPUS POLICIES:**

All University of Hawaii and Shidler College of Business rules and policies will be followed in the course.

**Alternate Meeting Place:** In the event of any disturbance requiring the evacuation of Shidler College, you are to meet the instructor in the grassy area on the south (makai) side of George Hall. At that time, further instructions will be given (if an exam is in progress, you will be notified of an alternate room to complete the exam).

**Students with Disabilities**: Any student who has a documented disability and requires accommodations is strongly encouraged to contact me or the KOKUA Program located in Room 13 on the first floor of the Student Services Center (also contact Ann Ito, KOKUA Program Director at 956-7511).

**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.hawaii.edu/student/conduct).Please become very familiar with the [University Student Conduct Code](http://www.studentaffairs.manoa.hawaii.edu/policies/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:

### cheating, plagiarism, and other forms of academic dishonesty,

### furnishing false information to any UH official, faculty member, or office,

### 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/).

**Classroom Behavior:** Both students and faculty have responsibility for maintaining an appropriate learning environment. Students who fail to adhere to behavioral standards may be subject to discipline. Faculty must treat students with understanding, dignity and respect, to guide classroom discussion and to set reasonable limits on the manner in which students express opinions.

**Aplia Support:**  For registration, sign-in, and assignment completion, please visit Aplia [Digital Course Support](http://services.cengage.com/dcs/aplia/start/resourcelist/) site for resources such as the student user guide and self-training videos.

Below you will find a unique technical support URL that has been created specifically for your class. Using this unique site will provide several advantages over the standard Technical Support site. For instance, no login is required, there are streamlined live support options, as well as customized FAQ and alerts readily available.

**Your dedicated Aplia Technical Support URL is:**

<http://support.cengage.com/magellan/ClassLandingPage.aspx?OptyId=1-21UVN2R>

ACC 202, section 003, TR 1030-1145p, Spring 2016

How to access your Aplia course

**Instructor:** Jingwen Zhao
**Start Date:** 01/12/2016

**What is Aplia?**

In just 10 years, more than one billion answers have been submitted through Aplia, the premier online assignment solution. Millions of students use Aplia to better prepare for class and for their exams. Join them today!

**Registration**

1. Connect to <http://login.cengagebrain.com/course/BAS3-6U3Z-ZNUW>
2. Follow the prompts to register for your Aplia course.

**Payment**

After registering for your course, you will need to pay for access using one of the options below:

**Online:** You can pay online using a credit or debit card, or PayPal.

**Bookstore:** You may be able to purchase access to Aplia at your bookstore. Check with the bookstore to find out what they offer for your course.

**Free Trial:** You can access Aplia until 11:59 PM on 01/28/2016 during your free trial. After the free trial ends you will be required to pay for access.

Please note: At the end of the free trial period, your course access will be suspended until your payment has been made. All your scores and course activity will be saved and will be available to you after you pay for access.

If you already registered an access code or bought Aplia online, the course key to register for this course is: **BAS3-6U3Z-ZNUW**

**System Check**

To check whether your computer meets the requirements for using Aplia, go to

<http://www.aplia.com/support/config.jsp>

**COURSE SCHEDULE**

I have attached an outline of the topics that will be covered in this class. The schedule also indicates the dates of the two exams and the final exam.

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| **Date** | Topic |
| 1/12 | Introduction / Syllabus – Financial Analysis |
| 1/14 | Ch.14 – Financial Analysis |
| 1/19 | Ch.14 – Financial Analysis |
| 1/21 | Ch.1 – Managerial Accounting Concepts and Principles |
| 1/26 | **Exam I, Chapter 14** (30 minutes)Ch.1 – Managerial Accounting Concepts and Principles |
| 1/28 | Ch.1 – Managerial Accounting Concepts and Principles & Ch.2 – Job Order Costing |
| 2/2 | Ch.2 – Job Order Costing |
| 2/4 | Ch.2 – Job Order Costing |
| 2/9 | Ch.3 – Process Cost Systems  |
| 2/11 | Ch.3 – Process Cost Systems  |
| 2/16 | Ch.3 – Process Cost Systems & Ch.4 – Cost Behavior and Cost-Volume-Profit Analysis |
| 2/18 | Ch.4 – Cost Behavior and Cost-Volume-Profit Analysis |
| 2/23 | Ch.5 – Variable Costing for Management Analysis |
| 2/25 | Ch.5 – Variable Costing for Management Analysis |
| 3/1 | Ch.6 – Budgeting |
| 3/3 | Ch.6 – Budgeting |
| 3/8 | Review |
| 3/10 | **Exam II (Chapter 1 – Chapter 6)** |
| 3/15 | Ch.7 – Performance Evaluation using Variances from Standard Costs |
| 3/17 | Ch.7 – Performance Evaluation using Variances from Standard Costs  |
| 3/22 | Spring Recess |
| 3/24 | Spring Recess |
| 3/29 | Ch.8 – Performance Evaluation for Decentralized Operations |
| 3/31 | Ch.8 – Performance Evaluation for Decentralized Operations |
| 4/5 | Ch.8 – Performance Evaluation for Decentralized Operations |
| 4/7 | Ch.9 – Differential Analysis and Product Pricing |
| 4/12 | Ch.9 – Differential Analysis and Product Pricing |
| 4/14 | Ch.9 – Differential Analysis and Product Pricing & Ch.11 |
| 4/19 | Ch.11 – Cost Allocation and Activity-Based Costing |
| 4/21 | Ch.11 – Cost Allocation and Activity-Based Costing & Ch.12 |
| 4/26 | Ch.12 – Cost Management for Just-in-Time Environment |
| 4/28 | Ch.12 – Cost Management for Just-in-Time Environment |
| 5/3 | Review |
| 5/10 | **Final exam, Section 3 (class time: 10:30a.m. to 11:45a.m.)** **Exam time: 9:45a.m.** – **11:45a.m.** |

NOTE: You **MUST** take your final during the scheduled time and cannot change the date with other section.

1. This syllabus is tentative and subject to changes as the semester progresses. [↑](#footnote-ref-1)