

## ACC200: Introduction to Management Accounting

Spring 2024

CRN: 85220

This syllabus contains the most updated guidelines as of January 30, 2024 and is subject to change.

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<b>Instructor:</b> Abhishek (Abhi) Ramchandani	<b>Class Time:</b> TR 1:30-2:45 PM
<b>E-mail:</b> abhi@hawaii.edu	<b>Classroom:</b> BUSAD G103
<b>Office:</b> BUSAD C402A	<b>Office Hours:</b> TR 3-4 PM (and by appt.)

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### Course description

This course provides an overview of management accounting: accounting information used by internal stakeholders. In this course, we will focus on how managers use accounting information to make decisions and create value.

Upon completion of this course, you should:

- Understand the *role* of managerial accounting in organizations.
- Understand and distinguish the *characteristics and behavior* of different types of costs, such as variable, fixed, sunk, controllable, opportunity, etc.
- *Distinguish* between different costing systems and understand how they are used.
- Understand the role of *budgeting* in organization management.
- Understand how accounting information is used in *decision-making processes* within an organization.

**Prerequisites** The only formal prerequisite is sophomore standing (30 credits). Informally, it would help if you were comfortable with algebraic thinking.<sup>1</sup> A lot of this class is about how firm-level expenses and profits can be “allocated” to unit objects.

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<sup>1</sup>Can you solve this: “If ten people dig a well in six days, how many days would a single person take to dig a well?”

## Course Required Materials

**Textbook:** *Financial & Managerial Accounting*, by J. Wild and K. Shaw, McGraw Hill (9th Edition)

**Connect:** This is McGraw-Hill's online companion for our textbook. I will assign homework and reading on Connect. You can access Connect via Laulima by clicking on the "MH Campus" tab in the menu on the left.

If you have difficulty using Connect, or encounter a problem with the technology, please email your question to me. Depending on the issue, I may be able to help, or you might need to contact the Connect Help Desk (click Help from within Connect).

**Laulima:** I will use Laulima for making announcements, posting grades, distributing additional study materials, etc.

**Calculator:** A simple financial calculator is necessary for this course.

**Class Structure** I will use class time to highlight and explain important learning points from the chapters, work through examples, and answer your questions.

**Office Hours** Tuesdays and Thursdays from 3-4 PM in BUSAD C402A. I am also available upon request—you can reach out to me via email or talk to me before/after class.

During office hours, we can discuss almost any topic you're interested in—for example, reviewing concepts covered in class and delving further into concepts. When you come to office hours, please bring specific questions or areas of difficulty. This helps me better understand where you might need additional support.

**Excused Absences** The following qualify as "excused absences" as long as I am provided with notice and appropriate documentation: medical emergency, family emergency, religious holiday, and university-sponsored conflict. If you anticipate any of these situations or face an unexpected circumstance, please inform me as soon as possible so we can make the necessary arrangements.

**Textbook and Connect Access via IDAP** This course participates in the Bookstore's Interactive Digital Access Program (IDAP). Through this program, you will access your course material Digitally via Laulima. Your content will be available by the first day of class. A charge for the digital course material through IDAP will be added to your MyUH account.

You have the option to opt out of receiving your course material through IDAP. By opting out, the charge will be refunded to your MyUH account and you will lose access to the course material once the opt-out date has passed. If you do not opt out, the charge will stay on your MyUH account. Any unpaid charges on your MyUH account will turn into a hold. Holds on your account will prevent you from accessing various services within the University. You may opt out by visiting your unique Inclusive Access Student Portal, which can be found in your IDAP welcome email (Subject Line: "IMPORTANT: You have enrolled in an IDAP Course").

For more information regarding IDAP, please visit: [https://www.bookstore.hawaii.edu/manoa/site\\_IDAP.asp](https://www.bookstore.hawaii.edu/manoa/site_IDAP.asp).

## Grading and Related Policies

The class is graded out of 500 points.

### Assessment Types

**Exams** There will be three closed-book and individually answered midterms. All will be held during class sessions noted on the schedule below. Each midterm is worth 100 points, which is 20% of the total grade. Each midterm is noncumulative; there is no cumulative assessment.

The exams will draw primarily from the textbook, Connect homework, our in-class discussions, and our in-class problems. They will be multiple-choice/fill-in-blank style and will feature a mix of math problems and conceptual-style problems.

For each exam, I will post on Laulima a study sheet a week before. This study sheet will outline what topics will be tested, what resources are available for study, what questions might be asked on the exam, and the breakdown of points allocated to math problems and conceptual problems. I will also review some material with you one session before the exam.

I will only arrange for you to take the midterm on an alternative occasion if you have an excused absence.

**Readings** In preparing for class, you must complete the reading assignment noted in the schedule below. This reading assignment is administered via Connect and will guide you through the textbook. To earn credit, you will answer comprehension questions. The questions are not graded for accuracy—the readings are purely a “completion” assignment. If you make a mistake, you get additional questions, but you are not docked points. Simply complete the comprehension questions accurately by the deadline (1:30 PM before class) and you will get full credit. Each reading assignment will be posted a week before it is due.

There are 11 reading assignments; I will count your best ten. In total, readings are worth 50 points or 10% of your grade. Therefore, each reading assignment is worth 5 points or 1% of your grade. Late submissions will not be accepted.

**Homework** I will assign homework problems covering each chapter we discuss in class. The homework is administered in Connect and is due on *Sundays at 11:59 PM* (which particular Sundays are noted in the schedule below). The homework grade on any assignment is the percent of all points on problems that are correct as submitted. Each homework assignment will be posted a week before it is due.

Late homework will not be accepted. Also, note that for most questions, Connect will change the numbers in the problem for each student, so your data will differ from the textbook, and your solution will not be identical to your classmates' solutions. Connect will grade these questions, provide solutions to the problems (after the deadline), and indicate areas where you need to study more.

There are a total of 11 homework assignments. I will count the best ten. In total, homework is worth 100 points or 20% of your grade. Therefore, each homework assignment is worth 10 points or 2% of your grade. Further, note that I have configured Connect to allow you multiple opportunities

to check your work on the homework problems before submission. So you have ample opportunity to do well on homework assignments.

**Quizzes** There will be a total of five **surprise** quizzes administered during the semester at the beginning of class. These quizzes are designed to be *simple* checks of whether you are keeping up with the material. If you have reasonably kept up with the material, these should be free points. Quizzes, in total, are worth 50 points or 10% of your grade.

I will arrange for you to take the quiz on an alternative occasion only if you have an excused absence.

**Final Grade** As a summary, your final grade will be computed as follows:

Assessment Type	Points	Percent of Total Grade
Exams	300	60%
Homework	100	20%
Readings	50	10%
Quizzes	50	10%
<b>Total</b>	<b>500</b>	<b>100%</b>

The harshest you can expect the grading guidelines to be is the standard plus/minus of 93 and above = "A," 90-92.99 = "A-," 87-89.99 = "B+," 83-86.99 = "B," 80-82.99 = "B-," 77-79.99 = "C+," 73-76.99 = "C," 70-72.99 = "C-," 67-69.99 = "D+," 63-66.99 = "D," 60-62.99 = "D-," and anything lower than a 60 is an "F." I reserve the discretion to make the guidelines more generous—that is, depending on class performance, I can institute a "curve," which may be applied to an individual assignment or your grade average at the end. At any point you wish to have more clarity on your grade, feel free to visit office hours or reach out to me via email.

**A Note on Academic Dishonesty**

The University expects students to maintain standards of personal integrity that are in harmony with the educational goals of this institution; to respect the rights, privileges, and property of others; and to observe national, state, and local laws and University regulations.

Some examples of cheating are collaborating with classmates, using disallowed resources on individual assignments, and submitting unoriginal work. This list is non-exhaustive.

Evidence of academic dishonesty will be met with a failing grade for the class ("F") in accordance with the [Student Code of Conduct](#). I encourage everyone to familiarize themselves with the student code of conduct to ensure a positive and fair academic experience for all.

**Tips for Success**

**Be an active participant during class.** I encourage you to ask questions, not just when something is unclear but also when you see how a particular topic relates to something else we have discussed

or your interest in business. While I have an agenda each day, I am open to considering additional topics of interest to you and following up on those points in later lectures. I encourage you to direct this class towards what is useful for you.

**Practice to make sure you understand the material.** For many of the types of problems we will be working on, it is vital that you gain experience with how they are solved. Your goal with the Connect homework is to develop “muscle memory” for solving problems by going through them multiple times. Completing the assigned homework problems (and reviewing the solutions) will be very helpful in your quest to perform well on the quizzes and exams.

Even for problems that might seem reasonably intuitive when we work them together in class, you will be surprised how hard it is to set them up and solve them on your own. Making an effort to get **practice** with different problems and making sure that you **understand** the underlying concepts is essential. Especially for success on the exams, *you need to make sure that you are comfortable applying what you learn to a variety of situations with different fact patterns.* Using both *italics* and **bold font** may seem excessive here, but I am doing it because it is important.

**Be prepared to participate as we work through examples in class.** I will guide how to solve the problem, but I will look to the class to crowd-source the final answer. This will help you gauge your understanding and identify areas of focus during exam preparation.

## Other Policies

**Technology in Classroom** You are welcome to use whatever devices you want in the classroom as long as distractions are minimal.

**Students with Disabilities** I’m committed to ensuring that all students have equal access to the course materials and a positive learning experience. If you have a documented disability and require accommodations, please get in touch with the KOKUA Program QLCSS 013.

**Title IX** The University of Hawai’i is committed to providing a learning, working, and living environment that promotes personal integrity, civility, and mutual respect and is free of all forms of sex discrimination and gender-based violence, including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence, and stalking. If you or someone you know is experiencing any of these, the University has staff and resources on your campus to support and assist you. Staff can also direct you to resources that are in the community.

If you wish to remain **ANONYMOUS**, speak with someone **CONFIDENTIALLY**, or would like to receive information and support in a **CONFIDENTIAL** setting, contact the confidential resources available here: <http://www.manoa.hawaii.edu/titleix/resources.html#confidential>. If you wish to **REPORT** an incident of sex discrimination or gender-based violence including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence, or stalking as well as receive information and support, contact:

Director and Title IX Coordinator  
2500 Campus Road, Hawai'i Hall 124  
Honolulu, HI 96822  
(808) 956-2299

As a member of the University faculty, I am required to immediately report any incident of sex discrimination or gender-based violence to the campus Title IX Coordinator. Although the Title IX Coordinator and I cannot guarantee confidentiality, you will still have options about how your case will be handled. My goal is to make sure you are aware of the range of options available to you and have access to the resources and support you need. For more information regarding sex discrimination and gender-based violence, the University's Title IX resources, and the University's Policy, Interim EP 1.204, go to: <http://www.manoa.hawaii.edu/titleix/>

**Computer Access** As mentioned before, the class contents will be hosted on our course page on Lulima. Please ensure that you have regular access to Lulima and all communications therein.

The Shidler College of Business maintains computer laboratories for student use in E 101 and 102 and graduate student use in E501. Additionally, the college has wireless capability throughout the courtyard to allow internet access via personal laptops. The School of Travel Industry Management also has a computer lab in George Hall 114 for TIM students.

## Class Format and Schedule

**Description of class session** The following is a targeted schedule for the semester. The required readings (📖) and assessments (!) for each date are listed.

*Remember, I'm here to support you, so if you ever feel overwhelmed or need clarification, don't hesitate to reach out!*

### Course outline

Date	Event
WEEK 1 Tuesday, January 09, 2024 Thursday, January 11, 2024	Introduction to the class, syllabus, and discussion of basic ideas. <ul style="list-style-type: none"> <li>📖 <i>SmartBook</i>: "Chapter 14" due before class at 1:30 PM.</li> <li>In-class discussion of Chapter 14.</li> </ul>
WEEK 2 Tuesday, January 16, 2024 Thursday, January 18, 2024 Sunday, January 21, 2024	Continue in-class discussion of Chapter 14. <ul style="list-style-type: none"> <li>📖 <i>SmartBook</i>: "Chapter 15" due before class at 1:30 PM.</li> <li>In-class discussion of Chapter 15.</li> </ul> ! Homework due on Connect at 11:59 PM: "Chapter 14."
WEEK 3 Tuesday, January 23, 2024 Thursday, January 25, 2024 Sunday, January 28, 2024	Continue in-class discussion of Chapter 15. <ul style="list-style-type: none"> <li>📖 <i>SmartBook</i>: "Chapter 16" due before class at 1:30 PM.</li> <li>In-class discussion of Chapter 16.</li> </ul> ! Homework due on Connect at 11:59 PM: "Chapter 15."
WEEK 4 Tuesday, January 30, 2024 Thursday, February 01, 2024 Sunday, February 04, 2024	Continue in-class discussion of Chapter 16. <u>No class</u> : I have to travel for a conference. ! Homework due on Connect at 11:59 PM: "Chapter 16."
WEEK 5 Tuesday, February 06, 2024 Thursday, February 08, 2024 Sunday, February 11, 2024	<ul style="list-style-type: none"> <li>📖 <i>SmartBook</i>: "Chapter 17" due before class at 1:30 PM.</li> <li>In-class discussion of Chapter 17.</li> </ul> Continue in-class discussion of Chapter 17. ! Homework due on Connect at 11:59 PM: "Chapter 17."
WEEK 6 Tuesday, February 13, 2024 Thursday, February 15, 2024	Review for the midterm. <b>Midterm</b> : Covers Chapters 14-17.
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Date	Activity
WEEK 7 Tuesday, February 20, 2024  Thursday, February 22, 2024 Sunday, February 25, 2024	<ul style="list-style-type: none"> <li>•  SmartBook: "Chapter 18" due before class at 1:30 PM.</li> <li>• In-class discussion of Chapter 18.</li> </ul> Continue in-class discussion of Chapter 18. <b>!</b> Homework due on Connect at 11:59 PM: "Chapter 18."
WEEK 8 Tuesday, February 27, 2024  Thursday, February 29, 2024 Sunday, March 01, 2024	<ul style="list-style-type: none"> <li>•  SmartBook: "Chapter 19" due before class at 1:30 PM.</li> <li>• In-class discussion of Chapter 19.</li> </ul> Continue in-class discussion of Chapter 19. <b>!</b> Homework due on Connect at 11:59 PM: "Chapter 19."
WEEK 9 Tuesday, March 05, 2024  Thursday, March 07, 2024 Sunday, March 10, 2024	<ul style="list-style-type: none"> <li>•  SmartBook: "Chapter 20" due before class at 1:30 PM.</li> <li>• In-class discussion of Chapter 20.</li> </ul> Continue in-class discussion of Chapter 20. <b>!</b> Homework due on Connect at 11:59 PM: "Chapter 20."
WEEK 10 Tuesday, March 12, 2024  Thursday, March 14, 2024 Sunday, March 17, 2024	<ul style="list-style-type: none"> <li>•  SmartBook: "Chapter 21" due before class at 1:30 PM.</li> <li>• In-class discussion of Chapter 21.</li> </ul> Continue in-class discussion of Chapter 21. <b>!</b> Homework due on Connect at 11:59 PM: "Chapter 21."
WEEK 11	Spring Break!
WEEK 12 Tuesday, March 26, 2024 Thursday, March 28, 2024	No class: Kuhio Day. Review for the midterm.
WEEK 13 Tuesday, April 02, 2024 Thursday, April 04, 2024	<b>Midterm:</b> Covers Chapters 18-21. <ul style="list-style-type: none"> <li>•  SmartBook: "Chapter 22" due before class at 1:30 PM.</li> <li>• In-class discussion of Chapter 22.</li> </ul>
WEEK 14 Tuesday, April 09, 2024 Thursday, April 11, 2024 Sunday, April 14, 2024	Continue in-class discussion of Chapter 22. <ul style="list-style-type: none"> <li>•  SmartBook: "Chapter 23" due before class at 1:30 PM.</li> <li>• In-class discussion of Chapter 23.</li> </ul> <b>!</b> Homework due on Connect at 11:59 PM: "Chapter 22."
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Date	Activity
WEEK 15 Tuesday, April 16, 2024 Thursday, April 18, 2024 Sunday, April 21, 2024	Continue in-class discussion of Chapter 23. <ul style="list-style-type: none"> <li>•  SmartBook: "Chapter 24" due before class at 1:30 PM.</li> <li>• In-class discussion of Chapter 24.</li> </ul> ! Homework due on Connect at 11:59 PM: "Chapter 23."
WEEK 16 Tuesday, April 23, 2024 Thursday, April 25, 2024 Sunday, April 28, 2024	Continue in-class discussion of Chapter 24. Review for the midterm. ! Homework due on Connect at 11:59 PM: "Chapter 24."
WEEK 17 Tuesday, April 30, 2024	<b>Midterm:</b> Covers Chapters 22-24.