

ACC200: Introduction to Management Accounting

Fall 2024

Instructor:	Sean (Sanghum) Cho	
E-mail:	sanghumc@hawaii.edu	
Office Hours:	WF 3:00 – 4:00 PM and by appointment	
Class Time & Location:		
Section 6 (CRN 74794)	WF 12:00 – 1:15 PM	BIOMD T208
Section 7 (CRN 74795)	WF 1:30 – 2:45 PM	BIOMD T208

*This syllabus was updated on August 21st, 2024, and is *subject to change*.

1. Course Objectives & Relevant Information

- Understand how managerial accounting is used in organizations.
- Basic understanding of financial statements, how transactions affect the financial statements, and how financial statements are used to evaluate performance.
- Understanding how financial (and other) information is used by individuals within a company to make decisions about resource allocation and evaluate performance.

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, cost-volume-profit analysis, variable costing, performance evaluation using variances from standard costs, performance evaluation for decentralized operations, product pricing, cost allocation, activity-based costing, and financial ratios analysis.

I want to emphasize the importance of being well-prepared for what lies ahead. This course demands significant effort from you to succeed. Accounting has its own unique language, and it can seem overwhelming at first. That is why it is crucial to stay on top of the material and come to class prepared from the beginning of the semester. Also, be prepared to ask questions either during the class or during office hours. Having said that, I will do my best to provide an intellectually challenging and inclusive learning environment for each of you. Please feel free to reach out to me if you have any questions or concerns.

Prerequisite: Sophomore standing (30 credits) is required.

Office Hours: Wednesday and Fridays from 3-4 PM. I am also available upon request. If and only if you have valid time constraints, we can schedule office hours outside of normal business hours. You can reach me via email or talk to me before/after the class. To ensure we can effectively work to improve your understanding of the material, please try to bring specific questions or concepts you have trouble with.

Class Format: This is an in-person class. Regular class attendance is considered a requirement of the course. The format of the course will consist of out-of-class readings, in-class lectures, and self-study problems. Student understanding and learning will be assessed through class participation, homework assignments, quizzes, and a final exam.

Required Materials:

- **Textbook:** *Financial & Managerial Accounting*, by J. Wild and K. Shaw, McGraw Hill (9th Edition)
- **Connect:** McGraw Hill’s Connect will be used for homework and reading assignments. Details on the digital access for the course will be provided on the first day of the class and uploaded in the Laulima.
- **Laulima:** I will use Laulima as the primary form of communication, including making announcements, distributing class notes, posting grades, etc.

Important Administrative Due Dates:

Tue 9/3	Last day to register / add courses / change grade option
Tue 9/12	Last day to drop without a “W” grade & last day to opt out of the Connect program
Mon 10/30	Last day to drop with a "W" grade

2. Grading

The class is graded out of 500 points. Standard grading guidelines are as follows; 93-100 = “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.” Instructor reserve the discretion to make the guidelines more *generous*. Depending on the class effort and performance, I can institute a “curve”. Curving will be explained in more detail during the semester, and you are welcome to reach out for clarification.

Midterm Exams (100 points, 20% for each exam): There will be two tests each worth 100 points administered during the normal class time.

Final Exam (100 points, 20%): The final will be cumulative, however with more focus on materials covered in the second half of the course. The final exam is worth 100 points, 20% of the student’s grade. The final exam will be administered during the final examination period. The final exam date, time, and location will be announced later).

Both midterms and final exams are drawn from materials covered in the textbooks, Connect homework, and in-class problems. They will contain both multiple-choice and fill-in-blank style questions and will feature both math problem types and conceptual style problems.

* Prohibiting use of unauthorized materials: All cell phones and other electronic devices must be turned off and put away during both midterm and final exams. If a student is observed looking at a cell phone or other type of electronic device during the exam, this will be grounds for a zero score and an automatic F grade from the course.

** Make-up test policy: Make-up tests are given only for excused absences – medical emergencies, family emergencies, religious holidays, and university-sponsored events. If you anticipate any of these events, please inform me as soon as possible so we can make the necessary arrangements. A short email notification is sufficient, but you need to provide the necessary documents before make-up tests are provided.

Homework (100 points, 20%): There will be 10 assignments in total with 10 points each, representing 20% of total points. All the homework will be submitted through Connect. Each homework assignment will be posted on the class date we start covering the concept and you will have two weeks to complete each assignment. Late work will be accepted within a week of the due date for 20% of the points earned on the assignment. Each homework assignment can be attempted 3 times before it is automatically submitted.

To succeed in the course, I strongly suggest you start homework right after the material is covered in the class and complete it before we start the new chapter. Assigned homework questions are the minimum necessary for your success in the class. You are encouraged to discuss any questions during office hours.

Quizzes (60 points, 12%): A total of 6 quizzes will be given throughout the semester at the end of the class. Each quiz is worth 10 points and represents 12% of your total grade. Three quizzes will be announced ahead of time and three quizzes will be unannounced (surprise quizzes). These quizzes are designed to A) gauge whether students are making satisfactory progress and B) studying material for tests. If you have reasonably stayed focused in the course, quizzes should be easy points.

*For students with *excused absences*, I will arrange alternative occasions to take the missed quiz.

Excel Assignments (40 points, 8%): Excel assignments will be submitted through Connect. Late work will be accepted only for *excused absences*. If needed, please use the Shilder College of Business computer lab located in the BusAd E101.

3. Course Schedule

Class	Date	Class Topic	HW
1	Wed, Aug 28	Introduction and Course Overview	
2	Fri, Aug 30	Ch. 1: Accounting Business	
3	Wed, Sep 4	Ch. 1: Accounting Business	Ch. 1 by Sep 8
4	Fri, Sep 6	Ch. 2: Accounting for Business Transactions	
5	Wed, Sep 11	Ch. 2: Accounting for Business Transactions	
6	Fri, Sep 13	Ch. 2: Accounting for Business Transactions	Ch. 2 by Sep 15
7	Wed, Sep 18	Ch. 14: Managerial Accounting Concepts	
8	Fri, Sep 20	Ch. 14: Managerial Accounting Concepts	Ch. 14 by Sep 22
9	Wed, Sep 25	Ch. 15: Job Order Costing	
10	Fri, Sep 27	Ch. 15: Job Order Costing	
11	Wed, Oct 2	Ch. 15: Job Order Costing	Ch. 15 by Oct 2
12	Fri, Oct 4	Exam I (60 minutes)	Ch: 1, 2, 14, and 15
13	Wed, Oct 9	Ch. 17: ABC and Analysis	
14	Fri, Oct 11	Ch. 17: ABC and Analysis	Ch. 17 by Oct 13
15	Wed, Oct 16	Ch. 18: Cost Behavior and CVP Analysis	
16	Fri, Oct 18	Ch. 18: Cost Behavior and CVP Analysis	Ch. 18 by Oc 20
17	Wed, Oct 23	Ch. 19: Variable Costing and Analysis	
18	Fri, Oct 25	Ch. 19: Variable Costing and Analysis	Ch. 19 by Oct 27
19	Wed, Oct 30	Ch. 13: Analysis of Financial Statements	
20	Fri, Nov 1	Ch. 13: Analysis of Financial Statements	Ch. 13 by Nov 3
21	Wed, Nov 6	Exam II (60 minutes)	Ch: 13, 17, 18, and 19
22	Fri, Nov 8	Ch. 23: Relevant Costs for Managerial Decisions	
23	Wed, Nov 13	Ch. 23: Relevant Costs for Managerial Decisions	Ch. 23 by Nov 17
24	Fri, Nov 15	Ch. 20: Master Budgets and Planning	
25	Wed, Nov 20	Ch. 20: Master Budgets and Planning	Ch. 20 by Nov 24
26	Fri, Nov 22	Ch. 21: Flexible Budgets and Standard Costs	
27	Wed, Nov 27	Ch. 21: Flexible Budgets and Standard Costs	Ch. 21 by Dec 3
-	Fri, Nov 29	Holiday: Thanksgiving Break	
28	Wed, Dec 4	Ch. 22: Performance Measurement and Responsibility Accounting	
29	Fri, Dec 6	Ch. 22: Performance Measurement and Responsibility Accounting	Ch. 22 by Dec 8
30	Wed, Dec 11	Review Session Last day of instruction	
-	Wed, Dec 18	Final Exam: 7:30 AM ~ 9:30 AM (120 minutes)	Cumulative

4. Campus Policies

A) Academic Honesty

“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.”

Shidler and SOA also have an Honor Code Policy. Please Do not copy from another person's homework, quiz, or exam. Please do not fail to cite sources of material that you have quoted or substantially paraphrased. Do not use unauthorized assistance. Don't hesitate to ask questions. 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. Please review the Student Conduct Code so you can make conscience and informed choices: [www.studentaffairs.manoa.hawaii.edu/policies/conduct code/](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/)

Relevant portions include:

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.

B) TITLE IX

The University of Hawaii 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:

Dee Uwono
Director and Title IX Coordinator
2500 Campus Road, Hawai'i Hall 124
Honolulu, HI 96822
(808) 956-2299
t9uhm@hawaii.edu

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/>

**As an instructor I abide by providing an inclusive classroom environment in which everyone is welcome to learn regardless of ethnicity, religion, citizenship, etc. Please feel free to reach me with any concerns.*

C) Usage of Bookstore's Interactive Digital Access Program (IDAP):

This course will be participating in the Bookstore's Interactive Digital Access Program (IDAP). Through this program, you will access your course material Digitally via Lau lima. 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 our IDAP info page: https://www.bookstore.hawaii.edu/manoa/site_IDAP.asp

***Do NOT opt out of the IDAP program offered by the UH bookstore, only because you think you will be fine with temporary access, assess the needs carefully before making your decision. Otherwise, you will end up paying a higher fee charged by a publisher later in the semester. Reach out to me if you are unsure and want to discuss your options.**

5. Additional Resources

- **Students with disabilities:** Any student with a documented physical or mental disability is encouraged to contact the KOKUA Program if the student has a disability-related need for academic access services. Visit the KOKUA website for more information: <https://www.hawaii.edu/kokua/>
- **Counseling:** The Counseling and Student Development Center (CSDC) provides a variety of services to students, including short-term personal counseling, couples and career counseling, workshops, support groups, and peer fellow services. Visit the CSDC website for more information: <http://www.manoa.hawaii.edu/counseling/>
- **Tutoring:** The Academic Resource Center (ARC) specializes in providing free tutoring-based services for UH students. Visit the ARC website for more information: <https://manoa.hawaii.edu/undergrad/Learning/tutoring-by-appt/>