

Introduction to Managerial Accounting (ACC202)
Summer 2015
School of Accountancy
Shidler College of Business
University of Hawaii at Manoa

Instructor: Dr. Tawei (David) Wang
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Class Hours: MTWR 12:15 am ~ 2:00 am
CR 115
Office Hours: by appointment

Course Objective:

This course is an introduction to cost and managerial accounting. In particular, the objectives of this course are to (1) help students understand the information needed for managerial decisions, and (2) expose students to different techniques in generating required information. To meet these objectives, the course starts cost accumulation and allocation. Following that, the course introduces budgeting and performance evaluation issues. Finally, the course focuses on capital investment decisions.

Required Textbook:

Warren, C. S., Reeve, J. M., and Duchac, J. E. 2014. Managerial Accounting. 12th Edition.

If a student chooses not to use the required textbook, such as an older version, it's her/his responsibility to reconcile the differences. The instructor will not grade any exercise and homework that is not assigned.

Grading Policy:

In class exercises	50 points
5 Homework	150 points
2 Tests	150 points
Final Exam (cumulative)	<u>150 points</u>
Total	500 points

Your final grade will be calculated as (note that the instructor reserves the right to adjust the semester grade upwards):

Semester Grade	Total Points
A+	485-500
A	465-484
A-	450-464
B+	435-449
B	415-434
B-	400-414
C+	385-399
C	365-384
C-	350-364
D+	335-349
D	315-334
D-	300-314
F	< 300

Tests and Exams: Two tests and one final exam will be administered during the semester. If an exam will be missed because of a University-excused absence, you must notify the instructor **BEFORE** the exam. When an exam is missed due to a University-excused absence (and prior notice is provided), the exam will be rescheduled by the instructor based on the instructor's discretion. The format of the make-up exam and the content may vary from the formats of regularly scheduled exams. The instructor has the sole right to make determinations concerning the potential for make-up exams. To be safe, never assume that a make-up will be granted; always discuss the situation with your instructor **IN ADVANCE** of the absence. One day, toward the end of the semester, will be set aside to take make-up exams for any student that has been approved to take a make-up exam by the instructor. Exams will be closed books and closed notes. The use of handheld/laptop/desktop computing devices (including cell phones and communication devices) is prohibited, except in special circumstances previously approved by the instructor.

In Class Exercises and Homework: Questions will be given in class. These questions are the problems at the end of each chapter. For in class exercises, as the name suggests, they will be due before the end of the class. Homework is similar to in class exercises but requires slightly more work. Homework will be due at the beginning of the class on the specified date. Both in-class exercises and homework are due in paper format. The instructor will randomly pick students to talk about their answers in class after the homework is due. Note that if the picked students are not able to express what they have done with the homework, no points will be given to the homework.

No late exercises or late homework will be accepted except for University allowed absence such as life threatening emergency. It is also the student's responsibility to make sure the document is the one the student would like submit. Email submissions or submissions to my office will be ignored and no points will be given.

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/. 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 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, 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.

Attendance and Participation: Students are expected to attend all class sessions in the section in which they are registered. Class sessions provide useful information for understanding the topics covered in the course. The textbook and any other reading materials alone may not prove to be sufficient for one to do well in the course. The instructor may call on individual students in class, and their performance would affect their bonus points for the final grade.

Participation is encouraged. Activities such as sleeping in class, coming to class late or leaving early without advanced and approved notice, reading the newspaper or doing non-class-related work, classroom disruptions such as ongoing conversations with classmates, etc. are not allowed. Active participation in the classroom has been shown to improve students' understanding of the material, increase exposure to differing viewpoints, and provide a richer classroom experience than just having an instructor lecture. Students are expected to be active, individual contributors to classroom discussion. The University (in its Academic Regulations and Procedures) recognizes that there are certain events, beyond the control of the student, such as illness, family emergency, bereavement, and certain religious observations that may result in a student's absence from course activity. Additionally, this course also recognizes conflicts that arise for student athletes with regard to University-sanctioned athletic events. All such events must be supported by proper documentation from an authorized professional or agency. Absences for any other reasons will be considered unexcused-absences and do not require any consideration by the instructor.

Tentative Schedule

Week	Date		Schedule/Reading/Exam	Exe/HW due
1	Tue	5/26	Introduction and Job Costing(Ch1, Ch2)	EX1-5
1	Wed	5/27	Job Costing (Ch2)	EX2-13
1	Thu	5/28	Process Costing (Ch3)	EX3-6 HW1 due (PR1-1A)
2	Mon	6/1	Process Costing (Ch3)	EX3-16
2	Tue	6/2	Cost Allocation and Activity-Based Costing (Ch11)	EX11-3
2	Wed	6/3	Test 1 (Ch1, Ch2, Ch3)	
2	Thu	6/4	Cost Allocation and Activity-Based Costing (Ch11) Cost Mgmt for Just-in-Time Environments (Ch12)	EX12-4 HW2 due (PR3-1B)
3	Mon	6/8	Cost Mgmt for Just-in-Time Environments (Ch12)	EX12-20
3	Tue	6/9	Cost Behavior and Cost-Volume-Profit Analysis (Ch4)	EX4-1
3	Wed	6/10	Cost Behavior and Cost-Volume-Profit Analysis (Ch4)	EX4-22 HW3 due (PR11-5B)
3	Thu	6/11	Holiday, No class	
4	Mon	6/15	Variable Costing (Ch5)	EX5-1
4	Tue	6/16	Variable Costing (Ch5) Budgeting (Ch6)	EX5-13
4	Wed	6/17	Budgeting (Ch6)	EX6-4
4	Thu	6/18	Test 2 (Ch11, Ch12, Ch4, Ch5)	HW4 due (PR4-6A)
5	Mon	6/22	Performance Evaluation (Ch7)	EX7-5
5	Tue	6/23	Performance Evaluation (Ch7)	EX7-22
5	Wed	6/24	Performance Evaluation (Ch8)	EX8-13
5	Thu	6/25	Differential Analysis and Product Pricing (Ch9)	EX9-3 HW5 due (PR6-2A)
6	Mon	6/29	Differential Analysis and Product Pricing (Ch9)	EX9-12
6	Tue	6/30	Capital Investment (Ch10)	EX10-14
6	Wed	7/1	Capital Investment (Ch10)	PR10-2A
6	Thu	7/2	Final Exam (cumulative)	