**ACCOUNTING 460B, Managerial Accounting, Fall 2019 (1st half of the semester)**

**Section 1: 9:00-10:45; Section 2: 11:00 to 12:45; and Section 3: 1:00- 2:45**

**Classroom: BUSAD E204**

**Instructor:** Dr. Shirley Daniel (E‑Mail: sdaniel@hawaii.edu)

**Office:** Shidler College of Business B201 (Tel: 956‑3249)

**Office Hours:** Thursday 3:30 to 5:00 p.m. and by appointment

I. **Course Description and Objectives:**

Course Catalog Description: Current and relevant managerial accounting topics. Current accounting issues discussed. Lectures, discussions, case analysis.

Management Accounting: This course covers methods used to report information for decision-making within business firms. Coverage includes activity based costing; preparing and analyzing budgets; cost-based managerial decision techniques, and the analysis of variances for performance evaluation, etc. The most important components of management accounting are: (a) cost measurement, accumulation and control; (b) strategic planning, budgeting, and control; (c) performance measurements, management and rewards; (d) decision making analysis and transfer pricing.

Quizzes/Exams, Case analysis and discussions, student projects and oral presentations will be used to reinforce concepts covered in class, as well as to evaluate the student's understanding of the material.

**Prerequisites:** ACC418 (or concurrent), no waiver.

**Co-requisites:** ACC460e

**LEARNING OBJECTIVES**

**1. Acquire basic knowledge for managerial accounting analysis and practice   
 a. Learn to access sources for learning basic information on new or complex topics in business and accounting.  
 b. Acquire a working knowledge of managerial accounting sources and data analysis techniques.   
 c. Consider ethical standards in management accounting practice.  
2. Conduct research by accessing information effectively and efficiently  
 a. Strengthen reading skills for comprehending complex problems based on practice.   
 b. Acquire information literacy knowledge and skills in current business and accounting issues.  
3. Think critically and problem solve creatively  
 a. Understand sophisticated situations and identify issue components, synthesize problem statements, and practice writing reports summarizing the analysis and recommendations.  
 b. Create logical, analytical reasoning when integrating information in the application of business strategy and performance management.  
 c. Practice giving valuable business advice to companies/clients.  
4. Communicate and report effectively  
 a. Understand the format and writing styles for research reports and business memos.  
 b. Strengthen writing skills, especially by using logical organization and the active voice.  
 c. Build more effective team-work collaboration skills and technology competencies.  
5. Encourage continuous learning with agility and adaptability   
 a. Devote some attention to current events within and impacting the profession.  
 b. Handle simulated real world time pressures with professionalism and astuteness.**

II. **COURSE MATERIALS:**

# Required materials: Case materials are on Laulima. Other required readings are on Laulima. All assignments must be uploaded on Laulima. A paper copy of cases must also be handed in during class. You will need to bring a PC or MAC laptop to take REQUIRED in-class online quizzes using Laulima.

**Quizzes are scheduled in class on August 29, September 12, September 26, and October 10.**

**Cases are due: September 5, September 19, October 3, and October 17**

**Reflection papers are due September 26 and October 10**

# Highly recommended text resources to study for quizzes and case preparation.

# Your ACC 202 text or similar management accounting textbook.

# Atkinson, Kaplan, Matsumura and Young, Management Accounting 6th edition (optional - copies on reserve at Sinclair)

III. **GRADES:**

Note: This is a writing intensive course, and failure to complete writing assignments as instructed will negatively impact your grade; this includes both length and quality of the written submission. The following grading weights will apply to the course:

Four written case analyses – (4@10 points each) 40%

Four objective online quizzes to be completed in class (4@10 points each) 40%

Two written personal or group assessment

/reflection assignments (2@5 points each) 10%

Class participation and attendance 10%

**Total 100%**

**TIME NEEDED:**This course requires considerable effort outside of class. The work is challenging and valuable.  
Take responsibility and speak to me, if you want to negotiate some alternative timing arrangement. One must complete all work to receive a passing grade in the course.**University of Hawaii at Manoa, Acc 460B - Fall 2019 (1st half of the semester)**

**Section 1: 9:00-10:45; Section 2: 11:00 to 12:45; and Section 3: 1:00- 2:45  
TENTATIVE SCHEDULE for ALL SECTIONS (B and E) 2 credits WI**

|  |  |  |
| --- | --- | --- |
| **DATE** | **TOPIC** | **Assignment** |
| Thurs  Aug 29  MAN 1  460b | CHAPTER 1- How Management Accounting Information Supports Decision Making  CHAPTER 2 - The Balanced Scorecard and Strategy Map  CHAPTER 3 - Using Costs in Decision Making | Atkinson chapters 1,2,3  QUIZ 1 |
| Thurs Sept 5  MAN 2  460b | Balanced Score Card case, Cost-Volume-Profit Analysis | CASE 1 – Alliance Healthcare Network: Using a  BSC  Form groups of 4 for case 2 |
| Thurs  Sept 12  MAN 3  460b | CHAPTER 4 Accumulating and Assigning Costs to Products  CHAPTER 5 Activity-Based Cost Systems  CHAPTER 6 Measuring and Managing Customer Relationships | Atkinson chapters 4,5,6  QUIZ 2  Groups work on Case 2 |
| Thurs  Sept 19  MAN 4  460b | Cost Management and Accumulation | CASE 2 –TransGlobal Airlines – product costing |
| Thurs  Sept 26  MAN 5  460b | CHAPTER 7 Measuring and Managing Process Performance  CHAPTER 8 Measuring and Managing Life-Cycle Costs  CHAPTER 10 Using Budgets for Planning and Coordination | Atkinson chapters 7,8,10  QUIZ 3  **Reflection 1 due** |
| Thurs  Oct 3  MAN 6  460b | Budgeting and Planning | CASE 3 – Judd Reproductions - AKMY problem 10-78 |
| Thurs  Oct 10  MAN 7  460b | CHAPTER 9 Behavioral and Organizational Issues in Management Accounting and Control Systems  CHAPTER 10 Using Budgets for Planning and Coordination  CHAPTER 11 Financial Control  Guest Speaker – Professor Satoshi Horii,  Ritsumeikan University | Atkinson chapters  9,10,11  QUIZ 4 |
| Thurs  Oct 17  MAN 8 460b | Capital investment, ethical decision making | CASE 4 – Sunk Costs: What do you Sea?  **Reflection 2 due Sunday Oct 20** |

|  |
| --- |
| **Accounting 460E, TAXATION & ETHICS, Spring 2019 (writing intensive)**  *Section 1: 9:00--10:45; Section 2: 11:00--12:45; and Section 3: 1:00--2:45* **Classroom & Prof:** E-203 – Thomas C. Pearson  **E-MAIL:** E-mail is encouraged: [tpearson@hawaii.edu](mailto:tpearson@hawaii.edu) OR use Laulima email.  (If a response to a question is not received within 24 hours, then please email again.)  **OFFICE HOURS in Shidler Room D-306:** [Office Phone: 956-7591 (use email for messages)] Thursday class days -3:15 pm -3:45 pm; and other times by appointment. |

**COURSE MATERIALS:** - **Laptop computer with Internet access – needed for each class!**

1. Laulima.hawaii.edu (course website)

2. **Checkpoint** database, free access at library.manoa.hawaii.edu

3. **CyberText** practice set in tax (individualized tax return) (< $20 per student)

**COURSE DESCRIPTION** (University Catalog Summary Modified)**:**This course provides in-depth electronic tax research, practice in issue identification, reading   
and analyzing primary authority, and communicating results.  Cases are used.

**Prerequisites:** ACC401 (or concurrent), no waiver; **Co-requisite:** ACC460b

**COURSE OBJECTIVES (build upon UH-Manoa’s Institutional Learning Objectives):   
1. Acquire basic knowledge for tax research and practice   
 a. Use secondary sources for learning basic information on new or complex topics.  
 b. Acquire a working knowledge of tax sources and electronic research databases.  
 c. Learn from an exposure to legal penalties and ethical standards in tax practice.  
2. Conduct research by accessing information effectively and efficiently  
 a. Develop skills in locating relevant primary authorities (code, regs., cases, rev. rul.)   
 b. Strengthen reading skills for comprehending complex tax authorities.   
 c. Obtain information literacy knowledge and skills in tax research and tax issues.  
3. Think critically and problem solve creatively  
 a. Understand sophisticated issue statement components and practice writing issues.  
 b. Create logical, analytical reasoning when integrating facts and law in the application.  
 c. Enhance critical thinking and give valuable business/tax planning advice to clients.  
4. Communicate and report effectively  
 a. Understand the format and writing styles for research memos and business letters.  
 b. Strengthen writing skills, especially by using logical organization and the active voice.  
 c. Build more effective technological competencies and team-work collaboration skills.  
5. Encourage continuous learning with agility and adaptability   
 a. Apply critical thinking to current events within and impacting the profession.  
 b. Provide exposure to track changes, professional concerns, and tax certifications.  
 c. Handle simulated real world time pressures with professionalism and astuteness.**

**TIME NEEDED:**This course requires considerable effort outside of class. The work is challenging and valuable. Take responsibility and speak to me, if you desire to negotiate some alternative timing arrangement. One must complete all work to receive a passing grade in the course.

**COURSE GRADE GUIDELINES:**This course uses a +/- grading system. An A+ is possible only for the top student in the class,   
if 97% or higher score is achieved. **One must finish all the writing assignments   
required for both Acc 460B and 460E in order to receive credit for this course   
(including any required draft and revision)****!**

**EXAM:** The exam is open book, open note, and completed on your computer requiring Internet access. Periodically, save your work, such as on the cloud. The exam will have 6 questions, equally weighted (allocate your time). Most questions involve writing or critiquing two paragraphs. The exam is two hours. The exam must use only your own work. You are not permitted to view anyone else’s exam during or prior to taking the exam. Emailing your exam to others or posting it on a shared platform is a per se violation of the UH Code of Conduct.

**QUIZ:** The quiz is focused on basic professional knowledge for research and ethics: standard setters, sources of authorities, citations, hierarchies of authority, and database search techniques.  
  
**POINTS ASSIGNED FOR EACH COURSE ELEMENT (200 Total):**

|  |  |  |  |
| --- | --- | --- | --- |
| 30   30  30  50 | Tax research memo-1  Tax memo-1 –revised Tax research memo-2 Exam | 10   10  10  30 | Tax return All other homework  Attendance / participation  Quizzes (10 each) |

**(Writing is about 50% of the COURSE GRADE).**

**RESEARCH MEMOS AND REQUIRED WRITING INTENSIVE ASSIGNMENTS:**Writing Intensive credit requires successful completion of all writing in both Acc 460B & 460e. Each memo (and the revision for Memo-1) will require at least four pages:   
(1) a one-page business cover-letter in a less technical style which emphasizes bottom line results and planning suggestions, (2) two pages single-spaced for substantively addressing   
each of the two issues (problems) (with a blank line between paragraphs), and   
(3) a one-page self-assessment of what you learned, or how you approach the work next time.  
Sometimes a memo will also require an appendix table showing the relevant calculations.   
Submit everything in one Microsoft word file (comments will get added and track changes will get used). Please include your name in both the electronic file name and on the business letter page of the file.

**MEMO GRADING:** An ability to communicate effectively will affect the grade. Tax memos require using a tax database (Checkpoint) for research, such as to examine annotations and explanations to locate relevant cases or rulings. A grading template is used to provide more feedback and assess consistently among the memos. Review the grading templates.

**CLASS PARTICIPATION:**  
One is not fully participating in class if one is absent. A maximum 2-point reduction can occur for missing each class. The reduction is reduced under the following factors: an email explanation before class, providing a good reason for the absence, and taking the initiative   
to minimize the impact of the class absence. Repeated tardiness can also result in not achieving the maximum class participation score, even if participation by volunteering is stellar.

**TENTATIVE SCHEDULE for ALL 460E SECTIONS (conducted 2nd half of semester)**

|  |  |  |  |
| --- | --- | --- | --- |
| ***Thursday*** | ***Session*** | ***TOPIC*** | ***HOMEWORK DUE*** |
| 10/24 | Week 1 | Tax Research, the Code, and memo writing |  |
| 10/31 | Week 2 | Issue spotting and Business Letter **Quiz 1** on memo 1 grading basics (template) | Initial Research Due |
| **11/07** | Week 3 | Case law research, using a citator,  and review for Quiz 2 | **Memo 1 Due** |
| 11/14 | Week 4 | Revenue Rulings and Administrative Sources **Quiz 2 on code, regs, cases, and research** Feedback on memo 1 | Summarizing a Case, |
| **11/21** | Week 5 | Tax Returns, Professional Work, and Penalties **Quiz 3** on detailed memo grading and concepts | **Memo1-revised Due** |
| 12/05 | Week 6 | Group Work related to Tax Penalties | Tax Return Due |
| **12/12** | Week 7 | Practice for the Exam | **Memo 2 Due** |
| **EXAM** | Week 8 | 9:00 Class – Tuesday Dec. 17th at 9:45 am;  1:00 Class – Tuesday Dec. 17th at noon | 11:00 Class-Thurs.  Dec. 19th at 9:45 am |