Instructor: Mei Wang, MBA  
Office Hour: Laulima chat room by appointment nightly at 8:00pm  
Email: mlng@hawaii.edu; Voice Mail: 429-3088

**Prereq:** ACC201 with C- or better

**Course Description**
An introduction to managerial accounting methods for evaluating performance including cost accounting, budgeting, break-even analysis, ratio analysis, standard cost systems, and reporting for internal decision making.

**Student Learning Outcome**
Upon completion of this course, students should be able to:

- Demonstrate an understanding of the methods used to analyze the financial health of an organization for internal users.
- Calculate break-even analysis, ratio analysis and the use of funds.
- Develop a working knowledge of the cost and management accounting concepts and techniques (including activity-based costing, process costing, planning and decision making.)
- Explain the nature of cost accounting and accounting for product costs.
- Demonstrate an understanding in the cost accounting systems that operate in manufacturing, merchandising and service industries.
- Develop an understanding in the relationship between revenue and cost management concepts and techniques to particular service delivery forms and structures.
- Distinguish between the characteristics of product and service delivery.
- Use cost and management accounting information for planning, decision–making and control, given the appropriate context.

**Required Textbook** – If you took ACC201 from me last semester, you won’t need to purchase another access code, just register with the new COURSE ID “wang21119” and you will be able to add this course. Go to the end of the syllabus where detail instructions are highlighted.

If you did not take ACC201 from me, you will need to purchase *Horngren - Financial and Managerial Accounting, 4/e, published by Pearson*. There are three purchase options:
1. Buy the textbook with My Lab access bundle at the HCC bookstore. Use the access code inside the textbook, and follow the directions below:
   a. Download the “ACC202 fall registration handout for wang21119” document on Laulima. You will need to first register as a student and then enroll in this course ID “wang21119”. All assignments are loaded already so you should see all of them if you enroll properly. Click on all the tabs on the menu on the left hand side.
   IMPORTANT NOTE: The second half of the loose leaf textbook starts with Ch.16, but this course starts with Ch.14, so download Ch.14, 15 as a PDF file from the Laulima Resources site.

2. If you don’t need a physical textbook, you can purchase the etext with My Lab access. Follow the directions on #1a above and choose “Purchase with eText”.

   IMPORTANT NOTE: The etext starts with Ch.16, but this course starts with Ch.14, so download Ch.14, 15 as a PDF file from the Laulima Resources site.

3. If you already have the textbook, just purchase the online access. Follow the directions on #1a above and once you get to the website, choose “Purchase without eText” instead.

   NOTE: I have a hard copy textbook on “Reserved” at the library circulation desk. You can check out and use at the library if needed.

**Mandatory Online Tools:**
1. My accounting lab - Register online to complete homework assignments, quizzes, and exams.
2. UH Portal - Go to “Laulima” and select this course, click under “Resources” for all course materials.

**Extra Credits**
Periodically I might announce extra credit opportunities. At any time during the semester, students can submit a one page write up of any business article from newspapers and magazines such as the Wall Street Journal and Business Week. You can access the RSS news feed in My Lab to locate a suitable article. Students must take initiatives to look for the articles and explain how the news article relates to course materials. Points will be granted base on how well constructed your paper is. No extra credit assignments will be accepted if there are any incomplete homework and quizzes. The last day to submit extra credit assignment will be the last homework assignment due date.

Distribution of points based on assignment categories, you must complete all assignments in all categories to earn a grade (A – D):

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework</td>
<td>30%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>30%</td>
</tr>
<tr>
<td>Midterm Exam</td>
<td>20%</td>
</tr>
</tbody>
</table>
Grading Policy:
Your final grade will be based on the cumulative % you earned from the above categories.

<table>
<thead>
<tr>
<th>Percentage Range</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>91% - 100%</td>
<td>A</td>
</tr>
<tr>
<td>81% - 90%</td>
<td>B</td>
</tr>
<tr>
<td>71% - 80%</td>
<td>C</td>
</tr>
<tr>
<td>61% - 70%</td>
<td>D</td>
</tr>
<tr>
<td>&lt; 60%</td>
<td>F</td>
</tr>
</tbody>
</table>

**Homework Assignments:**
Accounting knowledge is fostered through repetitive exercises. Each chapter is built upon the previous one. Therefore it is very important that you complete all your homework assignments in a chronological order. All assignments must be submitted on the final deadline set on My Lab. These are not graded but you must complete ALL problems with a passing grade for each chapter in order to receive full credit. Don’t feel pressure to get everything correct in the homework on the first try, as there is no time limit and there are unlimited tries. So keep practicing until you get the passing grade. You can go back to work on homework assignments even after the due dates.

**Quizzes:**
Complete homework first before attempting the quiz for each chapter. Quizzes are graded and have no time limit. You will get three tries. There will be NO extension of quizzes – email with evidence to make a case for your extenuating circumstances.

**Midterm Exam:**
Midterm Exam will cover Chapters 14 – 19. You can take it at home, look for further instructions in the “Midterm” document in Laulima for details about the exam. The test will show up under the “Take a quiz/test” tab when it is open. Not completing the midterm exam will automatically earned you an “F”. There will be NO extension – email with evidence to make a case for your extenuating circumstances.

**Proctored FINAL EXAM:**
It is the university policy that students must take one proctored examination at a testing center of your choice. You are to take the FINAL EXAM at any UH testing center. Take a look at the “UH DL proctoring exam…” document for all the testing centers available. If you are not in Hawaii, please find a testing center convenient for you and provide me with the contact information, so I can make arrangements with the proper personnel at that particular testing center. This exam is not cumulative and will cover Chapter 20 - 26. Review the “Final exam” document for more details.

***IMPORTANT*** Please review the due dates on My Accounting Lab course site during the first week of class. DO NOT wait till the last day to take the final exam at the testing center because something will go wrong and you won’t be able to take the exam. The instructor will not be able to answer any calls or give extensions due
to YOUR emergency! Not completing the final exam will automatically earned you an “F” grade.

**Communication:**
From the start of the term until Midterm, I will be sending emails to each of you individually often and provide feedback, as I will be monitoring your progress closely. As the semester goes underway, I may adjust any schedule changes based on the class performance. You, as students, are required to follow all deadlines to the best of your abilities. **Busy working on another class is simply not an excuse to ask for an extension!!!** Falling behind will be detrimental to your success in this course. Don’t hesitate to communicate with me and I will work with you should you encounter any hardship situations.

**Tutoring/Extra help:**
There is an online tutoring available via BRAINFUSE. Go to your Laulima tab “HCC DE student Link” to connect to the site. The HCC DE student is a one stop shop for important resources to help you succeed in distance education courses, so make sure you check it out. You can also schedule a one on one session with me during my online office hour where we can do a chat session on Laulima or My Lab.

Available at the library:
1. a hard copy text book,
2. Accounting DVD set – explanation of theories and examples
3. A booklet to show you how to get the best use of My Lab.
4. Ask the librarians available there to help if you want to do the extra credit assignment but not sure how to do research.

**Withdrawal:**
Review the university policy for the deadline to withdraw. You must follow the college withdrawal policy. Failure to drop will result in receiving an “F” grade. **Please see your academic advisor if you need further clarification on the withdrawal policy. YOU DO NOT NEED TO email your instructor if you want to withdraw.**

**Student with Disability Statement**
Students in this class who need accommodations for a disability should submit documentation and requests to the Services for Students with Disabilities Office (SSD) in Bldg. 2, Rm. 108A. Phone: 845-9282 voice/text or 9272 voice/text for more information. If you have already registered your requests with SSD this semester, please provide a current verification letter from SSD to the instructor. (Rev. 3-29-2004)

Questions?
Read the ACC201&ACC202 FAQ and ACC202 Quick Notes – located on Laulima course site “Resources”. Or see below for information on My Lab registration. Still can’t find the answer or have any concerns? Contact your instructor.
How students enroll on My Lab

To enroll in a typical course, a student needs to have a:

- **Student access code, a valid credit card, or a PayPal account** – Students get an access code with a new book purchase or by buying the code separately in a student access kit/card at the campus bookstore. Students can also buy access to a course online with a credit card or PayPal account while they are enrolling.

  The student access code is nontransferable and can be used only once.

  If a student is waiting for financial aid, they can access your course without payment. This option grants a student temporary access to your course for 14 days. For more information, see [To request temporary access](#).

- **Course ID** – This number, which identifies your particular course, consists of your last name followed by five digits, for example, wang21119. You must give your students the course ID before they can enroll.

- **Email address** - The student's registration and enrollment confirmation will be sent to this email address. This address is also available to you, the instructor, for course-based communications.

A student who does not already have a Pearson account and is enrolling for the first time should follow the registration instructions from the Students area of the MyLab & Mastering website.

A student who already has a Pearson account performs the steps in [Registering and Enrolling in a New Subject](#) below to enroll in a new course.

**Note:** Students who need to enroll in another course based on the same textbook as a current or previous course should go through their Pearson Account Profile to enroll. They do not need to use a new access code or make a payment. Direct these students to:

1. Go to [https://register.pearsoncmg.com/userprofile](https://register.pearsoncmg.com/userprofile) and sign in.
2. Under the list of MyLab & Mastering products, click **Enroll in a Course**.
3. Enter the course ID received from the instructor of the new course, confirm the course information, and click **Continue**.

   If the student is prompted to provide an access code or purchase course access using a credit card or PayPal, the course materials do not match the previous course. The student should contact the instructor.

4. Click **Enter Course Now** to start using the new course.

**Register and Enroll in a New Subject**

1. Go to the [MyLab & Mastering website](#) and click **Student** in the Register area.
2. Enter the course ID you received from your instructor for your new course, and click **Continue**.

   Course ID: wang21119
3. Follow the instructions to either:

   Use a student access code, purchase access online, or request temporary access.

**To use a student access code:**

1. Go to the MyLab & Mastering website and click Student in the Register area.
2. Enter the course ID provided by your instructor and click Continue.
3. After verifying your course information, enter your username and password, and click Sign in.
4. If you don’t have a Pearson account, click Create an account.
5. Complete the Create an Account page. Helpful hints display to guide you.
6. Read and accept the license agreement.
7. Optionally, you can select the check box to help us make our products better and learn about new offers.
8. Click Create Account.
9. Click Access Code and enter your six-word access code in the boxes.
10. Click Finish to complete your registration.
11. Click Go to Your Course to access your online course.

**To purchase course access online:**

1. Go to the MyLab & Mastering website and click Student in the Register area.
2. Enter the Course ID provided by your instructor and click Continue.
3. After verifying your course information, enter your username and password, and click Sign in.
4. If you don’t have a Pearson account, click Create an account.
5. Complete the Create an Account page. Helpful hints display to guide you.
6. Read and accept the license agreement.
7. Optionally, you can select the check box to help us make our products better and learn about new offers.
8. Click Create Account.
9. Select the button for the access level you want.
10. Select whether you want to pay with a credit card or use PayPal and enter payment information.
11. Click Review to review your order details. If you need to change anything, click the Change link.
12. Click Make Payment to submit your order.
13. Click Go to Your Course to access your online course.

**To request temporary access**

If a student is waiting for financial aid, 14 days of temporary course access without payment may be available.
1. Go to the MyLab & Mastering website and click Student in the Register area.
2. Enter the Course ID provided by your instructor and click Continue.
3. After verifying your course information, enter your username and password, and click Sign in.
4. If you don’t have a Pearson account, click Create an account.
5. Complete the Create an Account page. Helpful hints appear to guide you.
6. Read and accept the license agreement.
7. Optionally, you can select the check box to help us make our products better and learn about new offers.
8. Click Create Account.
9. To get temporary access to your course, click the link at the bottom of the page.
10. When a confirmation message appears, click Yes to complete your registration.
11. You will receive a confirmation email with payment instructions. Click Go to Your Course to access your course.

For more help with registration, go to the Get Started for Students area of the MyLab & Mastering website. For instructions on registration, watch the Register for your course videos.

Tentative schedule:

<table>
<thead>
<tr>
<th>Week of</th>
<th>Chapter reading/My Lab assignment:</th>
<th>Homework/quizzes due date:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 1</td>
<td>1/12 CH0 (review ACC201 chapters)</td>
<td>1/18</td>
</tr>
<tr>
<td>Week 2</td>
<td>1/19 CH14, Appendix D</td>
<td>1/25</td>
</tr>
<tr>
<td>Week 3</td>
<td>1/26 CH15, Appendix E</td>
<td>2/1</td>
</tr>
<tr>
<td>Week 4</td>
<td>2/2 CH16</td>
<td>2/8</td>
</tr>
<tr>
<td>Week 5</td>
<td>2/9 CH17</td>
<td>2/15</td>
</tr>
<tr>
<td>Week 6</td>
<td>2/16 CH18</td>
<td>2/22</td>
</tr>
<tr>
<td>Week 7</td>
<td>2/23 CH19</td>
<td>3/1</td>
</tr>
<tr>
<td>Week 8</td>
<td>3/2 Study for midterm exam ch14-19</td>
<td>3/2-3/30</td>
</tr>
<tr>
<td>Week 9</td>
<td>3/9 CH20</td>
<td>3/15</td>
</tr>
<tr>
<td>Week 10</td>
<td>3/16 CH21</td>
<td>3/22</td>
</tr>
<tr>
<td>Week 11</td>
<td>3/23 Spring Break!</td>
<td></td>
</tr>
<tr>
<td>Week 12</td>
<td>3/30 CH22</td>
<td>4/5</td>
</tr>
<tr>
<td>Week 13</td>
<td>4/6 CH23</td>
<td>4/12</td>
</tr>
<tr>
<td>Week 14</td>
<td>4/13 CH24</td>
<td>4/19</td>
</tr>
<tr>
<td>Week 15</td>
<td>4/20 CH25</td>
<td>4/26</td>
</tr>
<tr>
<td>Week 16</td>
<td>4/27 CH26</td>
<td>5/3</td>
</tr>
<tr>
<td>Week 17</td>
<td>5/4 Study for final exam ch20-26</td>
<td></td>
</tr>
<tr>
<td>Final exam</td>
<td>5/11</td>
<td>Take final exam at a testing center</td>
</tr>
</tbody>
</table>