

HONOLULU COMMUNITY COLLEGE
ACC 202 – Intro to Managerial Accounting (3.0 credits)

Instructor: Mei Wang, MBA, PMP

Office Hour: Noon – 1pm on Mondays, Wednesdays and Fridays. Please email instructor to arrange meeting in Lulima chat room or Google Hangout meeting.

Email: mlng@hawaii.edu / Voice mail: 407-308-5147 / Received messages will be responded to within 48 business hours.

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 and My Accounting Lab Online access:

For this course we will be using Pearson's MyAccountingLab for Managerial Accounting 6th edition. The digital access for the course is being delivered through our bookstore's Interactive Digital Access Program (IDAP). You will not need to purchase anything for this course at the bookstore since the digital materials will automatically be charged to your student account at a discounted price. The MyAccountingLab access is being delivered through our Lulima course. When you login to Lulima and click on any of

the MyAccountingLab links, you will automatically be taken to the content without having to register, setup an account or enter an access code. If you wish to opt out of this program and not get access to the required digital materials you can click the "Opt-out" button on the left-hand navigation bar of your Laulima course and submit your request. You will then need to purchase materials elsewhere on your own. After opting out, you will be refunded for the IDAP charge after the add/drop period. If you have any questions about IDAP or this charge to your student account, you can contact the bookstore.

Study Group

In the past, students reported they learn better in a study group setting. You are strongly encouraged to use the library meeting rooms for study group meetings. Coordinate meet-ups on the Laulima chat room or create a discussion topic through the online forum.

Communications

I will be monitoring your progress and provide one-on-one feedback throughout the semester. Please be sure to check your school email account often.

Grading Policy: You must complete all mandatory categories to earn a grade:

Homework	15%
Exam 1 (Ch.16 – 18)	15%
Exam 2 (Ch. 19 – 21)	15%
Exam 3 (Ch. 22 – 25)	15%
Final Exam (Cumulative)	40%
Total	100%

Your final grade will be based on the cumulative % you earned from the above categories.

91% - 100%	A
81% - 90%	B
71% - 80%	C
61% - 70%	D
< 60%	F

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 order to do well in all exams.

There are unlimited tries for homework so keep practicing until you get it all correct. You can go back to work on homework assignments even after the initial due dates, up until the final due date. You will receive the full credit once you complete all assigned homework and score 90% or higher.

Exams: Additional information can be found in the Exam Information folder in Laulima under Resources. There will be NO extension on all exam due dates.

Proctored FINAL EXAM:

Visit Website: <http://www.hawaii.edu/dl/testcenters> for information on all UH testing center contact information.

Students must take the final exam in a proctored situation. A proctored exam is a supervised exam, just as it would be if taken in the classroom. Proctored exams may be taken at several UHCC Testing Centers (free of charge). See the above website for locations, hours, and contact information. Photo IDs are required at all centers. If you do not live in the state of Hawaii, please contact me immediately to determine an acceptable alternative solution.

Extra Credits

Students can apply their Accounting knowledge by preparing case studies. Submit a one page write up of what you learned from this course and how it relates to a selected business article of your choice. The library is an excellent resource - http://libguides.hcc.hawaii.edu/acc201_202_Wang

Up to 5% of your total grade may be awarded depending on how well your paper is written. No extra credit will be granted if there is any incomplete assignment. The last day to submit extra credit assignment is the last homework assignment due date.

Tutoring: Review Lualima “HCC DE student Link” to access tutoring and other useful sites.

Withdrawal: Review the university policy for the deadline to withdraw. You must follow the college withdrawal policy. You do not need to email the instructor.

Schedule:

Week of	Chapter reading/ My Lab assignment:	Homework due date:	Exam Due Date
1/8	CH 16	1/14	
1/15	CH 17	1/21	
1/22	CH 18	1/28	
1/29	CH 19	2/4	Exam 1 – 2/4
2/5	CH 20	2/11	
2/12	CH 21	2/18	
2/19	CH 22	2/25	
2/26		3/4	Exam 2 – 3 /4
3/5	CH 23	3/11	
3/12	CH 24	3/18	
3/19	CH 25	3/25	
3/26		Spring Recess!	
4/2	CH 26	4/8	Exam 3 – 4/8
4/9	Appendix B	4/15	
4/16	Appendix C	4/22	

4/23	Appendix D	4/29	Last day for all homework: 4/29
4/30 – 5/8	Study for final exam		Last day for Final Exam: 5/8

Disability Accommodations:

If you have a disability and need special accommodations, you should contact Student ACCESS in Building 7, Room 302, 844-2392 or accesshcc-1@lists.edu. If you have already registered with Student ACCESS, you need to provide the current memo authorizing your accommodations to your instructor(s) in order to begin receiving accommodations. Additional information can be found at www.honolulu.hawaii.edu/disability.

Student Conduct:

You are expected to be responsible in relationships with others and to respect the special interests of the Honolulu Community College. Information about the Student Code of Conduct can be found here:

<https://www.hawaii.edu/policy/?action=viewPolicy&policySection=ep&policyChapter=7&policyNumber=208>. Sanctions may be imposed whenever a student is found to have violated any of the rules contained in this code, such as: warning, probation, restitution, temporary suspension, suspension, expulsion, or rescission of grades or degrees.

Sex Discrimination and Gender-Based Violence Resources (Title IX):

The University of Hawaii, which includes Honolulu Community College, 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.

If you wish to remain ANONYMOUS, speak with someone CONFIDENTIALLY, or would like to receive information and support in a CONFIDENTIAL setting please contact the Wellness Center, Kimberley Gallant, LCSW located in Building 6-104. She can be reached at (808) 845-9180 or through email at hccwell@hawaii.edu

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 you may speak to your instructor, or you may email: honccitix@hawaii.edu. You may also contact one of the individuals listed below directly.

Derek Inafuku, Title IX Coordinator

Building 6, Administration

Phone: (808) 845-9103

Lara Sugimoto, Deputy Title IX Coordinator for Students

Building 6, Administration

Phone: (808) 845-9235

Wayne Sunahara, Deputy Title IX Coordinator for Students

Building 7, Room 326

Phone: (808) 845-9264

Monique Tingkang, Deputy Title IX Coordinator for Employees

Building 6, Administration

Phone: (808) 844-2398

PLEASE BE AWARE, as a member of the University faculty, I am expected 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.hawaii.edu/titleix>

ADDITIONAL STUDENT SUPPORT SERVICES

On-going student support: If you have issues that prevent you from attending class and or encountering challenges while in college, you can walk into the CARE office and talk to a retention specialist on the 3rd floor of Building 7, room 325 [844-2353]. The office is open Monday - Friday from 8am - 4:30pm. The aim of the retention specialist is to help you deal with issues that may prevent your college success. You may talk with the retention specialist about academic challenges, registration issues, tutoring, and other barriers to your academic journey.

Falling behind:

Tutoring Support Center (in various subjects) - 3rd floor building 7

Library Assistance – The librarians can provide guidance to books and magazines as well as online library resources. Visit the Reference Desk in the library (ground floor of Building 7) for questions you may have.

Additional Services - <https://www.honolulu.hawaii.edu/services>

Wellness Center:

The Wellness Center provides crisis, short-term counseling and community referral services to registered students. Services are free, voluntary and confidential. The Center is staffed by a Licensed Clinical Social Worker. Counseling services are strength-based and solution-focused to help you manage personal life issues and navigate your college experience. To schedule an appointment, please call 845-9180, email hccwell@hawaii.edu, or visit our website

<http://www.honolulu.hawaii.edu/wellnesscenter>.