

**Instructor:** Becky Santos  
**Office No.:** BUS-106  
**Office Telephone:** 245-8242  
**Cell/Text:** 652-9251  
**E-Mail:** santosr7@hawaii.edu

**Office Hours:** MW 11:00 A.M. – 12:00 P.M.  
TR 9:00 A.M. – 10:00 A.M.  
and by appointment

**ACC 202 – Introduction to Managerial Accounting**  
**Spring 2012** **BED-104**  
**TR 3:05 P.M. – 4:20 P.M.**

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**COURSE DESCRIPTION:**

This course is an introduction to methods for evaluating financial performance including cost accounting, budgeting, break-even analysis, ratio analysis, and cash flow analysis. Also included are principles and procedures relating to partnership and corporation accounting and manufacturing accounting.

**PREREQUISITE:**

“C” or higher in ACC 201 or ACC 125

**HOURS PER WEEK:**

3 credits; 3 hours per week

**TEXT:**

Accounting, 8<sup>th</sup> Edition, Horngren, Harrison, and Oliver; Prentice Hall

Companion website: [http://wps.prenhall.com/bp\\_horngren\\_accounting\\_7/55/14222/3640936.cw/index.html](http://wps.prenhall.com/bp_horngren_accounting_7/55/14222/3640936.cw/index.html)

Kauai CC Bookstore website: <http://www.bookstore.hawaii.edu/kauai/home.aspx>

eTextbook options: <http://www.coursesmart.com/>

**SPECIAL NOTE:**

*If you have a disability and have not voluntarily disclosed the nature of your disability and the support that you need, you are invited to contact the Counseling and Advising office at 245-8212.*

**COURSE STUDENT LEARNING OUTCOMES:**

- Apply the accounting principles and procedures relating to partnerships and corporations.
- Demonstrate an understanding of the difference between financial and managerial accounting.
- Be able to evaluate financial performance using cost accounting methods.
- Analyze, record, and report the activities of a manufacturing company using job-order costing, process-costing, and standard cost systems.
- Demonstrate an understanding of and calculate fixed, variable, and mixed costs.
- Be able to prepare and understand the use of budgets for managerial planning and evaluation of performance.

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**ACCOUNTING PROGRAM STUDENT LEARNING OUTCOMES:**

- Convey financial information clearly and appropriately to the audience and purpose.
- Organize, analyze, interpret, and present timely and accurate financial information.
- Apply accounting principles and techniques as needed.
- Use standard and emerging technologies to perform basic office functions and to improve quality and productivity.
- Maintain professional and personal development.
- Demonstrate work attitude, behavior, and appearance that contribute to continued employability.
- Use critical thinking skills that reflect legal and ethical standards and values of the accounting profession.

**METHODS OF INSTRUCTION:**

The following methods may be utilized during this course:

Lecturers	Demonstrations	Tutors	Student participation	Problem-based learning
Group discussions	Hands-on learning	Service learning	Student reports	Collaborative learning
			Student projects	
			Student assignments	

**METHODS OF ASSESSMENT:**

The following methods of assessment may be utilized during this course:

Objective tests	Standardized tests	Written products	Student journals
Essay tests	Locally-developed tests	Oral presentations	Group projects
Classroom discussions	Capstone experiences		On-line group activities
	Portfolios		
	Case studies		

**STUDENT RESPONSIBILITY:**

Each student is expected to spend at least 6 – 8 hours per week preparing for this class.

**ATTENDANCE:**

Attending class daily, arriving on time, and staying for the duration are expected. Focus on maintaining good health to minimize sick leave time - - eat right, get adequate sleep, and exercise regularly. It is the students' responsibility to inform the instructor of anticipated or unavoidable absences. A student who fails to withdraw formally by the published deadline **will receive an "F" grade** for the course.

Your final course grade will be **lowered ONE letter grade** once you have **exceeded four absences** in this semester-length course which meets four times per week. This rule is reflected in the course point schedule.

**Two tardies equal one absence.** Tardies will be tracked and rule will be applied at the discretion of the instructor.

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There is no PERSONAL TIME OFF, SICK LEAVE, or VACATION BENEFITS offered.

**TEXTBOOK ASSIGNMENTS and MINI-PRACTICE SET:**

The course is made up of eleven chapters (#13 – #23).

Textbook chapter details: [http://wps.prenhall.com/bp\\_horngren\\_accounting\\_7/55/14222/3640936.cw/-/t/index.html](http://wps.prenhall.com/bp_horngren_accounting_7/55/14222/3640936.cw/-/t/index.html)

Assignments are due at the beginning of class on designated days of course schedule. Solutions will be available in the lab area and online. Assignments must be completed in pencil and corrections evidenced in RED pen. **No points will be assigned until it is corrected. No points will be assigned if dishonesty is detected.**

Spreadsheet templates are provided for problem related assignments.

Textbook templates: [http://wps.prenhall.com/bp\\_horngren\\_accounting\\_7/55/14222/3641001.cw/index.html](http://wps.prenhall.com/bp_horngren_accounting_7/55/14222/3641001.cw/index.html)

These problems may be completed electronically using spreadsheet software and uploaded as an attachment to the designated assignment link in Laulima. Corrections must be evidenced in RED font color. **No points will be assigned until it is corrected. No points will be assigned if dishonesty is detected.**

Mini-Practice set #3 and #4 must be submitted in order to receive a passing grade of “C” or higher. No solutions will be provided for these assignments. Mini-Practice sets must be completed electronically using word processing and/or spreadsheet software and uploaded as an attachment to the designated assignment link in Laulima. **No points will be assigned if dishonesty is detected.**

After instructor review of the mini-practice set submissions, students will be allowed to make revisions to their work and re-submit. **Points will be assigned after revisions are made and submitted.**

**ONLINE QUIZZES:**

Quizzes are available on the textbook website.

Textbook chapter quizzes:

[http://wps.prenhall.com/bp\\_horngren\\_accounting\\_7/55/14222/3641001.cw/index.html](http://wps.prenhall.com/bp_horngren_accounting_7/55/14222/3641001.cw/index.html)

Evidence and results of quiz must be uploaded as an attachment to the designated assignment link in Laulima. **No points will be assigned if attachments are unreadable. No points will be assigned if dishonesty is detected.**

**CHAPTER WRAP UP:**

Students will evidence their learning and understanding at the end of each chapter. To allow freedom of expression, assessment will be comprised of multiple assessment methods such as exams, portfolios, case studies, etc. Requirements will be discussed as each chapter arises.

**SERVICE LEARNING – TUTORING/MENTORING:**

Each student will be required to evidence a total of 16 hours of peer tutoring/mentoring. One hour per week is recommended.

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**CLASS MEETING MINUTES AND PARLIAMENTARY PROCEDURE:**

Each student will be required to document four (4) separate class sessions by writing minutes and posting to our course Lualima website – Discussion link. One student will be assigned to each class session.

Minutes are defined as an official record of the proceedings of a meeting that summarizes points to be remembered. Students are required to use appropriate writing skills and formats.

This course will try to implement a simple parliamentary procedure process to maintain order and provide a democratic process to decision making as it relates to course details. In all respects, the instructor maintains override rights to protect course integrity.

**ETHICS WRITING ASSIGNMENT:**

Ethics and integrity is a core ingredient to moral success. Students will be required to submit a written assignment on business ethics and integrity as it relates to events that have occurred in the past and present.

**TIMESHEETS:**

Time management is essential to success in this course. Students will be required to track and submit documentation related to time spent on the course requirements. Software will be made available for electronic submission. It is highly recommended that students summarize and use their time accumulations to make decisions related to their success in this course.

**FINAL REFLECTION:**

At the end of the semester, each student is required to submit a reflection of their performance in this course. Submission is not limited to any preferred method. It is highly recommended that students use their freedom of expression, natural talent and creativity to reflect on their strengths, weaknesses, and expected grade for the course.

**EXTRA CREDIT:**

Extra credit will be offered at the discretion of the instructor and will be made available to all students. Evidence of extra credit will be required as supporting documentation.

**SEMESTER SCHEDULE:**

A tentative schedule of course content, tasks, and due dates is available by viewing the Lualima assignment links. An electronic course calendar will also be available through your UH gmail account.

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**GRADE BOOK:**

Your final grade will be based on the percentage of your total possible points. Point totals may increase or decrease due to modifications or unannounced quizzes and assignments made to our course plan. Points will be maintained using the Laulima grade book link. Students are encouraged to track their grade manually.

	<i>Points</i>		
	<i><b>Total</b></i>	<i><b>Per Unit</b></i>	<i><b>Unit Description</b></i>
<i><b>Study Guide Assignments</b></i>	330	30	Chapter
<i><b>Online Quizzes</b></i>	200	20	Chapter
<i><b>Chapter Wrap Up</b></i>	500		
<i><b>Tutoring/Mentoring</b></i>	160	10	Hour
<i><b>Class meeting minutes</b></i>	100	25	Class
<i><b>Mini Practice Set #3</b></i>	100		
<i><b>Mini Practice Set #4</b></i>	100		
<i><b>Ethics Writing Assignment</b></i>	100		
<i><b>Attendance</b></i>	200		
<i><b>Timesheet</b></i>	200		
<i><b>Final Reflecton</b></i>	100		
<i><b>Total Possible Points</b></i>	<u>2090</u>		

Letter Grades will be assigned as follows:

<u>Letter Grade</u>	<u>Percent</u>
A.....	90 – 100
B.....	80 – 89
C.....	70 – 79
D.....	60 – 69
F.....	0 – 59

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**COURSE CONTENT:**

The statement of cash flows	Chapter 13
Financial statement analysis	Chapter 14
Introduction to management accounting	Chapter 15
Job costing and process costing	Chapter 16
Activity based costing and other tools for cost management	Chapter 17
Cost -volume-profit analysis	Chapter 18
Short term business decisions	Chapter 19
Capital investment decisions and the time value of money	Chapter 20
The master budget and responsibility accounting	Chapter 21
Flexible budgets and standard costs	Chapter 22
Performance evaluation and the balanced scorecard	Chapter 23