

LEEWARD COMMUNITY COLLEGE
Business Division
Course Syllabus – FALL 2012
ACC 202 – MANAGERIAL ACCOUNTING (3.0 credits)

Instructor: Tina Lee
Office Hours: Tuesday 9:30-10:30am or by appointment
Office Location: BE-209
Contact Information: 455-0348; tinaplee@hawaii.edu

Catalog Course Description:

An introduction to financial statement analysis and managerial accounting. Areas include: analysis and interpretation of financial statements, manufacturing accounting, budgeting, responsibility accounting, cost-volume-profit analysis, standard costs and variances, and capital budgeting including incremental analysis. Requirements for Accounting A.S. program, elective for the Liberal Arts A.A. program (45 lecture hours)

Co-requisites:

none

Prerequisites:

ACC 125 or ACC 201 with a grade of C or better or equivalent.

Recommended Preparations:

none

Textbooks and other Resources:

Managerial Accounting 3rd Edition by Wild & Shaw. Publisher: McGraw Hill. **REQUIRED**

SUBSCRIPTION TO MCGRAW-HILL CONNECT REQUIRED. STUDENTS PURCHASING USED TEXTBOOKS MUST PURCHASE CONNECT ONLINE FROM PUBLISHER. STUDENTS PURCHASING NEW TEXTBOOKS FROM LEEWARD CC BOOKSTORE CONNECT INCLUDED.

Student Learning Outcomes:

1. Describe the concepts of managerial accounting and explain how they are applied to various business models.
2. Analyze, record, and report the activities of a manufacturing company using process cost, job order cost, standard cost accounting systems, and activity based costing systems.
3. Apply cost-volume-profit concepts.
4. Describe the concepts of budgeting control and apply budgeting techniques
5. Describe the concepts of incremental analysis and apply various decision-making techniques including capital budgeting.

Grading Policy:

The final grade will be determined as follows:

Activity	Points	Grading Scale	Grade
Exams (3 x 120 pts)	360	90% (900 + pts)	A
Final (120 pts)	120	80% (800 - 899 pts)	B
Homework (12 x 20 pts)	240	70% (700 - 799 pts)	C
Quizzes (12 x 10 pts)	120	60% (600 - 699 pts)	D
Learnsmart (12 x 5 pts)	60	<60% (599 and below)	F
Discussion Assignments (4 x 25 pts)	100		
Total points	1,000		

NOTES:

1. **Laulima & Connect:** All information will be presented over the Internet via **Laulima** and **Connect**. If you need assistance accessing your account, please call the LCC Educational Media Center at 455-0222. **Please note that students taking this course must have adequate Internet access and skills.** These skills include: ability to upload files, ability to attach files to email messages, ability to download files and install software, ability to read an attached file from an email message, and ability to do research using the Internet. Lack of such skills is not an excuse for late or incomplete assignments.
2. **Exams:** All exams must be taken online by **11pm** of the cutoff dates in **Connect** (see the Course Schedule for specific dates.) The three exams will consist of two parts: 1. True/False and Multiple choice questions (pulled from the same question banks as the quizzes); 2. Short problems. Time limit for the exams is 2 hours. You may take each exam one (1) time. Since the exams are timed, *you must be prepared for the exam **before** you begin* (I do **NOT** recommend relying on the textbook to find the answers when taking the exam – you **will** run out of time!!!)

Exams may NOT be taken after the cutoff date NOR may deadlines be extended. *Exam deadlines will only be extended for emergency medical situations (**documentation is required** for such circumstances.)*

3. **Quizzes:** All quizzes must be taken online via **Connect**. **You will be allowed 25 minutes to take each quiz. You may take the quiz up to 3 times** before 11pm of the cutoff date with the highest score taken towards your final grade (see Course Schedule for specific dates.) **Quizzes may NOT be taken after the cutoff date NOR may deadlines be extended.**
4. **Ungraded Practice:** The Ungraded Practice Problems are to be completed in **Connect**. You have unlimited attempts to complete these problems which will prepare you for the Graded Homework. Please watch the Demo Problems in Laulima under Resources, which walk you through the Ungraded Practice problems and prepare you for the Graded Homework. No points are awarded for doing these problems.
5. **Graded Homework:** You will be required to submit homework for each chapter via **Connect**. Connect is an online homework manager that is included with the purchase of a new textbook (*if you purchase a used textbook or a book outside of LCC, you will be required to purchase access to Connect for an additional charge.*)

Homework assignments must be completed in Connect by 11:00 PM of the cutoff date (see Course Schedule for specific dates and Connect for specific assignments.) **Credit will NOT be given for homework submitted after the cutoff date/time.** *It is recommended that students start the homework assignments a few days before it is due as it will take students several hours to complete – attempting to complete assignments the day it is due (a few hours before the deadline) will **not** lead to understanding and absorption of the material. The importance of homework cannot be overemphasized in accounting; much of the learning comes from “doing”.*

6. **Learnsmart:** The Learnsmart modules in Connect are set up to help students assess their level of understanding for the chapter and help improve areas of weakness. Completion of these modules should help students prepare for the exams. As such, the due date to complete the Learnsmart modules are the day before the exams.
7. **Discussion Assignments:** A discussion assignment will be posted for each exam in **Laulima Forums**. These discussions are set up to have students review and prepare for the exams. To receive full credit (25 points per discussion), you must: 1. Make an original post (no duplication of previous comments/questions) **AND** 2. Post a response to another student's posting. Postings must be made

to the discussion board by 11pm of the cutoff date. **NO credit will be given for late postings. Please refrain from posting questions about specific quiz questions as all students are tested from the same test bank! Such questions may be directed to the instructor directly.**

8. **Grading:** Students must formally withdraw by the withdrawal deadline: **September 10, 2012** to withdraw **without** a "W"; **October 29, 2012** to receive the "W" grade. It is the student's responsibility to process the appropriate forms. Failure to do so may result in an "F" grade. Other students will receive the letter grade that corresponds to the scale in this outline.
9. **Academic Honesty:** Students are required to complete and submit their **own** work. Sharing, duplicating, or using another student's work, copying, plagiarism, or other such acts will not be tolerated and are subject to penalties including a grade of "F" for the course. Refer to Academic Dishonesty in the Student Conduct Code for additional information.

10. **Other:**

- The material presented in this course is cumulative, which means that falling behind will most likely result in failure of the course. If you are having difficulty, you should get help as soon as possible!!! You can e-mail me at tinaplee@hawaii.edu. I will respond to all inquiries within 24 hours.
- I will be available in person to meet with students during office hours or by appointment, but it is up to the student to take responsibility for their own learning!
- **FREE Tutoring through the Learning Resource Center:** The Learning Resource Center (LRC) offers many free services for students. Content tutors can help with course concepts and study strategies for many subjects. Writing consultants can help with writing and reading assignments for any class, with scholarship essays, and with study skills including time management, organization, and note taking. In addition to in-person assistance, some LRC help and all Writing Center help is available online and by phone.

As of Fall 2012, the LRC and Writing Center are newly relocated in the Learning Commons on the second floor of the Library building. To make an appointment with a content tutor or writing consultant, you can visit the LRC or Writing Center, call us, or visit one of our websites:

<u>LRC 455-0412</u> http://www.leeward.hawaii.edu/lrc	<u>Writing Center 455-0409</u> http://www.leeward.hawaii.edu/writingcenter
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Each website includes information about services for students and links to many online resources. We also offer workshops and handouts to help you succeed in college.

- **Student with Disabilities Statement:** Leeward Community College abides by Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, which stipulate that no student shall be denied the benefits of an education "solely by reason of a handicap." Students with documented disabilities who believe that they may need accommodations in this class are encouraged to contact the Coordinator of the Kako'o 'Ike (KI) program as soon as possible to ensure that such accommodations are implemented in a timely fashion.

As of Fall 2012, the KI office is newly relocated in the Learning Commons on the second floor of the Library building. Students may also contact the coordinator by phone at 455-0421.

- **Student Assessment Notification:** With the goal of continuing to improve the quality of educational services offered to students, Leeward CC conducts assessments of student achievement of course, program, and institutional learning outcomes. Student work is used anonymously as the basis of these assessments, and the work you do in this course may be used in these assessment efforts.

- **Leeward Community College's Maka'ala Program:** It is desired that every student be successful at Leeward Community College. Therefore, if the instructor feels that you need extra support outside of the classroom in order to have a positive experience in class, the instructor will refer you to the College's Maka'ala Program to ensure that you have access to all of the resources you may need.

The Maka'ala Program is a campus-wide program that seeks to support to students early in the semester when they first begin experiencing difficulty in a class. If the instructor feels that you are having difficulty in class within the first 5 weeks of the semester, and working together to address your challenges shows that you would really benefit from being connected to resources outside of the classroom, the instructor will refer you to the program. Once referred, the Maka'ala Program will:

- ☐ Send an email to your hawaii.edu account to let you know about the referral; and
- ☐ Have a counselor follow up with you by phone or by email to find out what kinds of help you might need, to connect you with the necessary resources, and to help you devise a strategy for success.

The instructor will not refer you to the Maka'ala Program without telling you. However, if you are referred to the program, know that it has been done in an effort to connect you with all of the help you may need to do well this semester.

Maka'ala means "eyes that are awake," and reminds us that it is the responsibility of everyone involved—instructors, support services AND students—to be alert, watchful and vigilant and to attend to students' success with "wide-open eyes."