

**Hawaii Community College
ACC 202 – Fall 2012
Managerial Accounting
(Elementary Accounting II)**

Crn (Online): 17225–Hilo, 17226–Kona, 17227–WEB
--

CONTACT INFORMATION:

Instructor: Joel Peralto, CPA
Telephone: Office: 808-934-2557 or 808-934-2550 (msg)
School FAX: 808-974-7755
Office location: Bldg. 346 room 112, Upper (Kawili) Campus
Consultation: TR, 9:00a-9:30a
MW, 9:30a-10:00a
Friday – by appointment
hawaii.edu email: peralto@hawaii.edu

Course Websites:

- Laulima course site: <https://laulima.hawaii.edu/portal> (testing and other activities)
- PKL Software: <http://www.pklsoftware.com> (online practice set)
- CONNECT homework site: http://connect.mcgraw-hill.com/class/j_peralto_haw_acc-202_online (online homework site)

Division Office: 808-934-2550, Secretary: Kanani Yamada
Division Chair: Robert Yamane, 808-934-2553, yamaner@hawaii.edu

COMMUNICATIONS

I highly recommend communicating with me via Laulima Messages. Please make every effort to do so, as this will make it much easier for me to work with each of you at a time that is most convenient for you. **Use the Messages tool for course related messages.** This tool is used for internal messages between students and instructor or between students, all completely within Laulima only. **I also highly recommend you get**

into the habit of checking your Laulima course site daily for any announcements and/or messages or email regarding course related matters.

The “hawaii.edu” email system found on the MyUH portal or on UH Web Mail should NOT be used for course communications except during times when Laulima is unavailable. Communicate your course questions, etc. from inside Laulima using the “Messages” tool.

I appreciate your willingness to work with me in this way. Open communication between students and the instructor is crucial to students’ success in this course; my objective is to make this course interesting, relevant, practical and enjoyable. Again, my main objective is your success, but your success is a shared responsibility. Your participation is crucial.

COURSE DESCRIPTION

This course is an introduction to accounting theory including the functions of financial and managerial accounting and the uses and limitations of accounting information in decision making within the business. Financial accounting topics include the statement of cash flows and financial statement analysis. Managerial accounting topics include job/process costing, activity-based costing, cost-volume-profit analysis, standard costs, operating and capital budgeting, departmental accounting, incremental analysis, decentralized performance evaluation and others.

Prerequisite: “C” or better in Acc 201. Recommended Preparation: College level Business Math - BUSN 189 or equivalent. Ability to use an electronic 10-key calculator is a plus.

STUDENT LEARNING OBJECTIVES from UH Manoa and UH Hilo
(<http://www.hawaii.edu/soa/202.html>)

After completing ACC 202/251, students will:

1. Explain the difference between financial and managerial accounting.
2. Apply the definitions necessary to understand managerial accounting literature.
3. Compare and contrast job-order and process-costing systems.
4. Calculate the flow of costs through a company’s accounting system using journal entries.
5. Demonstrate the concept of allocation of overhead costs.
6. Demonstrate the concept of activity-based costing and its uses in any type of organization.
7. Demonstrate the calculation of product costs in a job-order system.
8. Demonstrate the calculation of product costs in a process-costing system.
9. Explain the nature of mixed costs.
10. Demonstrate the use of the high-low method to calculate fixed and variable costs from mixed costs.
11. Demonstrate the use of cost-volume-analysis as a decision-making tool.
12. Demonstrate the calculation of a break-even point for a firm.

- 13.Explain and demonstrate the use of budgets for managerial planning and evaluation of performance.
- 14.Demonstrate the calculation of variances for materials, labor, and overhead.
- 15.Apply the use of flexible budgets.
- 16.Demonstrate how ROI and residual income are used to evaluate a manager's performance.
- 17.Demonstrate the concept of relevant costs when analyzing two or more alternatives.

COURSE SCHEDULE

THIS IS AN ONLINE COURSE: All course information will be presented over the Internet via Laulima, CONNECT, a publisher homework site and PKL Software (online practice set). All testing and homework are conducted online. Some homework will be completed on the discussion site in Laulima, Discussion and Private Messages. Other homework MAY be completed on computer (Microsoft Word or Excel preferred) and uploaded to the drop box on Laulima (more on this later). The course schedule in the modules tool on Laulima reflects a strict guideline and shows the pace needed to complete the course satisfactorily and on time. There are numerous study tools for this online course. If you need assistance accessing your account, or are having "technical difficulties" with Laulima, CONNECT or PKL software, please contact me at your earliest convenience. I have also included a summary course schedule in the Syllabus tool on Laulima. This schedule shows the entire semester at a glance, including all assignments, due dates, etc., and a summary of the scoring for all assignments for the course.

COURSE APPROACH

We focus on transaction analysis using the accounting equation as a framework, with particular emphasis on the accounting cycle (analysis and classification of transactions, the recording and communicating of data, culminating with interpretation and analysis of financial information). Textbook and online materials are the primary sources of information in this course. The instructor is available to help simplify textbook explanations and procedures to the greatest extent possible. Tests will be based on textbook material and will be objective (primarily multiple choice and true/false) in nature, conducted over the internet on Laulima; homework will consist mostly of problem solving on CONNECT and the online practice set; short analytical essays, other written assignments and/or discussion board participation may also be required. Most of the homework will be prepared on the internet utilizing the publisher website, CONNECT. The PKL Software Online Practice Set is also completed entirely online. See "GRADING" below for a breakdown of all assignments and point values assigned for each.

CONNECT online access, packaged with your textbook, provides you with the ability to access the homework website and prepare homework online. Account setup instructions are referred to in the Modules tool for Week 1. There is also a 12-page document that makes the registration process a lot clearer.

TEXT AND MATERIALS

You **MUST** have a textbook with CONNECT (online homework site) access. PKL software online practice set access is purchased online, from the publisher PKL Software (more on PKL below). CONNECT access is packaged with your textbook purchased in the UHH Bookstore. CONNECT access may also be purchased online from the publisher, McGraw Hill; we use this online homework website for 65% of our homework. The CONNECT website is listed near the top of this course outline. **AGAIN, YOU MUST PURCHASE A TEXTBOOK AND CONNECT ONLINE ACCESS.** You must also purchase PKL software access to complete the online practice set.

If you do not purchase the textbook package from the bookstore, you will need to purchase CONNECT access directly from McGraw Hill online. There is an online video that shows you how to do this at:

http://mpss.mhhe.com/student_connect_resources.php.

If you purchase the CONNECT access code with your textbook in the bookstore, there is an online video that explains how to register with that code at: http://mpss.mhhe.com/student_connect_resources.php. Let me know if there are questions about these instructions.

Please note: the CONNECT access that is packaged with your textbook includes a complete copy of the eBook version of our textbook. If you purchase CONNECT access separately from the publisher, the eBook version of the textbook will cost extra.

Should anyone experience technical difficulties during the online purchase process or registration process for CONNECT, please contact the McGraw Hill technical support Care Team at **1-800-331-5094**.

Hours of operation are:

Mon-Thurs: 8am-11pm, Central time (3am-6pm, Hawaii time)

Friday: 8am-6pm, Central time (3am-1pm, Hawaii time)

Saturday: closed

Sunday: 6pm-11pm, Central time (1pm-6pm, Hawaii time)

NOTE: The textbook for your Acc 202 course is a special custom, loose leaf edition available only through the UHH Bookstore; go to the UHH bookstore website at www.bookstore.hawaii.edu/hilo and search by course CRN or ISBN. If you prefer, call them at 808-974-7348 and you can talk to them directly. They are located on the main (UHH) campus.

From UHH bookstore site:

<http://www.bookstore.hawaii.edu/hilo/CourseMaterials.aspx>

MANAGERIAL ACC PKG W/CONNECT CH 1-13 (Custom version)

Author: Whitecotton

ISBN: 978-0-07-751907-0

Edition/Copyright: 1e/2011

Used: \$112.05 New: \$147.40

You must also purchase PKL software access (see more below). This is another online homework tool that will be used in this course. You purchase this access online at the PKL software site. <http://www.pklsoftware.com>. This homework project will be assigned the last two weeks of the semester. Detailed instructions for purchase and registration of the PKL product will be found on the “Acc 202 Week 15 Module - PKL Software” document in modules in Laulima.

FINALLY, pencils, a ruler, an eraser, and a pocket calculator or desktop calculator are highly recommended. 10-key calculator skills are extremely useful in this course. We offer a course – BUSN 89, that teaches these skills.

GRADING

Grading will be based on the following scale:

900 - 1000 points = A
800 - 899 points = B
700 - 799 points = C
600 - 699 points = D
Below 600 points = F

Online HW – PA Problems on CONNECT	375 points	(25 X 15pts each)
Online PKL Practice set (final project)	100 points	
Other HW (SD Case with numerical solution)	75 points	
Other HW (SD Cases in Discussions)	30 points	(3 X 10pts each)
Online Chapter Tests (T/F, M/C)	520 points	(13 X 40pts)
Total points	1100	points

TO RECEIVE A GRADE OF A, YOU MUST COMPLETE the FINAL PROJECT WITH

A GRADE OF C OR BETTER. Essentially, there are up to 200 “bonus” points available to students, to help you to get the best possible grade in this course (a score of 900 = “A”).

- **Homework:** The importance of homework cannot be overemphasized in accounting; much of the learning comes from “doing”. In addition to the homework on Connect, the PKL practice set is also completed online. There may also be discussion questions posted on the discussion board, Discussion and Private Messages, and there may also be a few written assignments that will be uploaded to each student’s drop box on Laulima.

Ten Percent (10%) of total possible points PER DAY will automatically be deducted when an online homework assignment (on CONNECT only) is received after the due date. This applies to the PA problems on Connect. Other homework will be subject to a 10% reduction in points for being late at the instructor’s discretion. **NOTE: TO BE ABLE TO SUBMIT A LATE PROBLEM ON CONNECT, THE PROBLEM MUST HAVE BEEN STARTED BEFORE THE DUE DATE. IF NOT STARTED, LATE SUBMISSION IS NOT POSSIBLE.**

- **Graded tests:** All graded chapter tests must be taken online via Laulima by the exam due dates. You may take each test one (1) time. **There will be a 5-day grace period after the due date of each test. AFTER THIS 5 DAY GRACE PERIOD, THERE WILL BE NO FURTHER EXTENSIONS GRANTED. THERE IS NO GRACE PERIOD FOR THE FINAL PROJECT DUE ON DECEMBER 9, 2012.**
- **Ungraded tests:** All ungraded practice tests may be taken online via Laulima. You may take ungraded tests as many times as you wish; these are for practice and are meant to help you be successful on the graded tests. Each 20 minute, 10-question practice test will yield a “new” set of questions. Again, these are not graded and will increase your chances of success on the graded tests.
- **There is NO final exam.** Each test for the semester is essentially equal in importance. Each test is worth 40 points and covers one chapter. **The FINAL PROJECT, an online Practice Set,** is scheduled for the last two weeks of the semester and is due, without exception, on Sunday, December 9, 2012, at midnight.

Students must formally withdraw by **October 29, 2012** to receive the “W” grade. It is the student’s responsibility to process the appropriate drop forms. Failure to do so usually results in an “F” grade. Other students will receive the letter grade that corresponds to the grading scale in this outline.

PROCTORED

TEST

While this online class will not require you to come to campus for any class meetings,

you will be required to go to an approved testing center to take ONE proctored test. You may take proctored tests at any of the testing sites listed at http://www.hawaii.edu/dl/faculty/prep/proctor_office.html.

On the Big Island, your testing centers include:

- The Hale Kea Advancement & Testing Center in Hilo (934-2540)
- North Hawaii Education Research Center in Honokaa (775-8890)
- UH Center West Hawaii Library & Learning Center (322-4858)

Prior to your test, I will submit instructions to the testing centers. It will include instructions and the password for them to administer the test to you. You should contact your preferred testing center early in the semester to verify location and testing hours. Also be aware that some testing sites require appointments. **You MUST bring a PHOTO ID to take a proctored test.**

You are expected to take proctored tests at a UH affiliated testing site. If you require special accommodation, you must inform me immediately.

IMPORTANT: Testing instructions will only be sent automatically to test centers on the Big Island. Please let me know no later than **one week prior** to a test if you would like to take it at a testing center not located on the Big Island.

MISSED ASSIGNMENTS

Late assignments are not acceptable and the instructor has full discretion in accepting or rejecting late work. Remember that there is a 5-day grace period for testing on Laulima and penalties may be imposed (10% per day) for late Connect assignments, however, beyond these allowances, late work may or may not be accepted for grading. **FOR FALL TERM, TESTS AND ASSIGNMENTS WILL GENERALLY BE AVAILABLE FROM AUGUST 20th UNTIL DECEMBER 9TH.** After the first week, we cover a chapter a week until week 14 of the semester; during the last two weeks, the PKL online practice set is assigned and due on December 9, 2012. **NO WORK IS ACCEPTED AFTER December 9, 2012.**

HOW DO YOU KNOW HOW YOU'RE DOING IN CLASS?

Keep track of all of your test scores and homework scores. The total points accumulated during the semester will determine your grade for the course. Test scores from Laulima will show up immediately in the Gradebook tool on Laulima. Scores from other activities, mainly the CONNECT problem scores and the PKL online practice set scores, will have to be transferred by hand into Laulima, so that may take a bit longer to get done. The Laulima Gradebook will reflect the total points for each activity for the semester. Other scores, either written assignments uploaded to your Laulima Drop Box, or discussion board scores from Discussions and Private Messages, will be transferred to the Gradebook as well.

Remember, you get multiple tries at Laulima practice tests, but only ONE try at the

graded test. You have three tries per problem on Connect graded assignments. On the PKL online practice set, your entries may be corrected following the prescribed procedures for doing so; this procedure is explained in detail in the first part of the practice set. **To complete the PKL practice set, you must complete the 50 question Final Evaluation that accompanies the practice set.** You have four tries to successfully complete this final evaluation. Other activities like written assignments or discussion board scores are completed once for a score. Again, your total score at the end of the semester for all activities determines your final course grade.

STUDENT RESPONSIBILITY

Participation: Weekly email and/or online communication will be required for this class. Participation is essential for success in this class. Students will maximize their learning in this course if they complete reading and homework assignments and stay involved in the class by asking questions.

Students should plan on spending a minimum of 10 -12 hours per chapter per week reading, studying, answering questions, and solving problems. Study in small doses daily; that's the easiest way to be successful in this (or any other) accounting class. **TRY TO KEEP ON SCHEDULE; IF YOU DON'T, IT WILL BE EXTREMELY DIFFICULT TO FINISH THE COURSE.**

Students are expected to actively participate in class work and complete all assignments. Students are always encouraged to work together if possible but mere copying of work is not acceptable and will not be tolerated. If there is any indication of cheating or copying of another student's work, a grade of zero "0" will be given to all parties involved. This determination is made strictly at the discretion of the instructor and the burden of proof lies with the student(s).

Student Conduct: Every student is expected to be familiar with and abide by the Hawaii Community College Student Conduct Code. The Student Conduct Code states: "impermissible behavior...includes that which directly or indirectly interferes with or disrupts the process of teaching, learning, research, and administration." The Conduct code can be read at: (<http://hawaii.hawaii.edu/ovcadmin/admin-manual/haw7-101.pdf>).

The UH System Student Conduct Code also applies – please refer to the section that outlines proscribed conduct for details that relate to student conduct (E7.208 (IV) B), (http://studentaffairs.manoa.hawaii.edu/policies/conduct_code/proscribed_conduct.php) and under "Procedures", section II discusses "Sanctions". (http://studentaffairs.manoa.hawaii.edu/policies/conduct_code/sanctions.php).

You are also expected to follow the UH Executive Policy (E2.210) on Use and Management of Information Technology Resources (Section III (B) 5) – see

(<http://www.hawaii.edu/svpa/ep/e2/e2210.pdf>) which provides that “Users must ensure that their electronic communications do not infringe the rights of others and are conducted in accord with the same standards of behavior that apply in other forms of communication”. In short, what this means is that the same rules that apply in face-to-face classes apply in an online setting.

Academic Honesty: No student may give or receive help from another during examinations, quizzes, or other graded work; may not hand in, or cause to be handed in, another student's work as his/her own; nor engage in plagiarism. Failure to adhere to these standards may result in the receipt of a score of “0” for the assignment and/or the grade of “F” for the course. Refer to the Student Conduct Code of Hawaii Community College (<http://hawaii.hawaii.edu/ovcadmin/admin-manual/haw7-101.pdf>) for more information.

RIGHT TO RESOLVE ACADEMIC GRIEVANCES

Any student who believes that a faculty member has acted improperly or in a manner otherwise inconsistent with the faculty member's responsibilities or the student's customary academic expectations, may initiate action to achieve a remedy. Read more about the policy in the college catalog, or on the Hawaii Community College website under "Student Academic Grievance Policy" (<http://hawaii.hawaii.edu/ovcadmin/admin-manual/haw5-101.pdf>).

OTHER SERVICES AVAILABLE

Familiarize yourself with the information in the HawCC General Catalog. It contains important information for students that help make your college experience more meaningful and less frustrating. These can be obtained from the counseling office or from the library or bookstore. The HawCC catalog is also online at <http://www.hawaii.hawaii.edu/catalog/>.

Hawaii Community College is committed to provide equal access to the campus, classes and programs for students who have disabilities. If you have a documented disability and/or related access needs, please contact Karen Kane of the Ha’awi Kokua Program (933-0702), as early as possible. If you are a student who needs to have a disability accommodation, please discuss your needs with Ms. Kane and make your request in a timely manner. Hawaii Community College has counselors available if you have any issues which have a negative impact on your ability to successfully complete this course and other courses you are taking. Call 974-7741 if you need to see a counselor.

WHAT IF YOU GET CONFUSED?

If you get confused or experience difficulty, **it is your responsibility to seek help immediately.**

Your options include:

- Tutors available at the Learning Resource Centers (LRC) on each campus. Contact your campus LRC for hours and availability. For Hybrid courses, tutors may be available in the business education building; check outside the classrooms for scheduling.
- Instructor's office hours (if in Hilo); I am available to help students with your work by email or by telephone. If you live in the Hilo area, perhaps an in-person consultation can be arranged if necessary. **My main objective is your success, but your success is a shared responsibility. Your participation is crucial.**
- Student study groups or your classmates who may be able to help you with the material.
- Use the Messages tool in Lualaba to communicate with your classmates.

BE A RESPONSIBLE STUDENT!

HAWAII COMMUNITY COLLEGE MISSION STATEMENT

Hawaii Community College (HawCC) promotes student learning by embracing our unique Hawaii Island culture and inspiring growth in the spirit of "E 'Imi Pono" (seeking excellence). Aligned with the UH Community Colleges system's mission, we are committed to serving all segments of our Hawaii Island Community.

HAWAII COMMUNITY COLLEGE VISION STATEMENT

To promote student learning, Hawaii Community College will emphasize the knowledge and experience necessary for students to pursue academic achievement. As lifelong learners, the students will become productive and engaged citizens capable of meeting the complex challenges of a global community.

BUSINESS & TECHNOLOGY DIVISION OUTCOMES:

1. Work both independently and cooperatively to achieve organization goals.
2. Adhere to the ethical standards of the profession and organization.
3. Prioritize and efficiently carry out personal and work tasks.
4. Engage in opportunities that will increase personal and professional capacity.

ACCOUNTING PROGRAM OUTCOMES:

What our students should be able to do “out there” that we are responsible for in the Accounting AAS Program:

1. Perform basic accounting tasks and business math skills to maintain accurate accounting systems in for-profit organizations.
2. Communicate with stake holders in a manner that reflects organizational culture and sensitivity to diverse customer and community needs.
3. Perform basic office functions using standard and emerging technologies.
4. In a work environment demonstrate effective self-management through efficient use of time and personal commitments.
5. Participate effectively in individual and group decision making.
6. Use critical thinking skills to make decisions that reflect legal and ethical standards of the accounting profession.