

HONOLULU COMMUNITY COLLEGE
Accounting 202 – Elementary Accounting II

Instructor: Mei Wang, MBA

Office Hour: on Laulima or My Accounting Lab chat room – 8:00pm - 9:00pm. BY APPOINTMENT ONLY.

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Course Description

Elementary Accounting II introduces students to managerial methods for evaluating financial performance, including cost accounting, management accounting concepts and techniques. This course is designed to give you a basic understanding of utilizing financial information in the managerial perspectives. It is recommended that you should take the both ACC201 and ACC202 in the same college or university.

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

Both ACC201 and ACC202 will be using: **Horngren - Financial and Managerial Accounting, 3/e, published by Pearson.** There are three purchase options:

1. Hardcopy textbook with MyAccounting Lab access can be purchased at the HCC bookstore. Use the access code inside the textbook, and follow the directions on the “How to register on My Accounting Lab” worksheet on Laulima to register. You will need to first register as a student and then enroll in this course ID in order to see this course. All homework and quiz assignments are already set up and so you can see all of

them as soon as you are enroll properly. The online access is good for 1 year so you will be using the same access for both 201 &202.

2. For a discounted price, you can purchase the etext with MyAccounting Lab access. The online access is good for 1 year so you can use it for both 201 and 202. Follow the directions on the “How to register on My Accounting Lab” worksheet on Laulima. Once you get to the website, you will be asked whether you have an access code. Since you don’t have an access code, you will purchase one online. When you enter the course ID, it will take you to the correct book to purchase. Choose “Purchase with eText”.

3. If you already have the textbook. You can just purchase the online access. Follow the directions on the “How to register on My Accounting Lab” worksheet on Laulima. Once you get to the website, you will be asked whether you have an access code. Since you don’t have an access code, you will purchase one online. When you enter the course ID, it will take you to the correct book to purchase. Choose “Purchase without eText”.

Mandatory Online Tools:

1. My accounting lab

Register online to complete homework assignments, quizzes, and final exam.

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.

Students can also submit a one page write up of any business article from newspapers and magazines such as the Wall Street Journal and Business Week. Students must take initiatives to look for the articles and explain how the real world example relates to course materials. Points will be granted base on how well constructed your article is. **No extra credit assignments will be accepted after the homework deadline.**

Requirements for this course:

Homework	35%
Quizzes	35%
Final Exam (cumulative)	30%
Total	100%

Grading Policy:

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 a chronological order. All homework assignments must be submitted on the final deadline set on MyAccountingLab. The completed homework will be counted towards your homework grade. These are not graded but you must complete ALL problems in each assignment in order to receive full credit for each chapter. Late assignments will not be accepted. Please don't feel pressure to get everything correct in the homework, as there is no time limit and there are unlimited tries. The idea is to have you practice and understand the chapter materials through practicing the homework problems as many times as you need.

Quizzes:

There is a quiz for each chapter. In order to complete each quiz, you must complete the chapter's homework as well as the quiz from the previous chapter. Quiz is graded and will be added to the overall grade. Quizzes have no time limit but you will only get two tries.

Proctored Examination:

It is the university policy that students must take one proctored examination at a testing center of your choice. You MUST let me know where you will be taking the final exam by the first week of class, so I can make arrangements with the proper personnel at that particular testing center. This will be a timed exam consist of problems that are based on homework assignments. Additional information will be available on Laulima by mid-semester.

Withdrawal:

Review the university policy for the deadline to withdraw. You must follow the college withdrawal policy. You do not require my approval to drop the class. Failure to drop will result in receiving an "F" for your grade. Please see your academic advisor if you need further clarification on the withdrawal policy.

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)

Class Schedule (Tentative):

Online course	CHAPTER/SUBJECT
8/20-8/24	Introduction/Set up
8/27-8/31	CH. 13
9/3-9/7	CH. 14
9/10-9/14	CH 15
9/17-9/21	CH 16

9/24-9/28	CH 17
10/1-10/5	CH 18
10/8-10/12	CH 19
10/15-10/19	CH 20
10/22-10/26	CH 21
10/29-11/2	CH 22
11/5-11/9	CH 23 (Final Exam Open!)
11/12-11/16	CH 24
11/19-11/23	Thanksgiving week! Catch up week!
11/26	ALL HOMEWORK & QUIZZES DUE on My Accounting Lab!
12/3-12/7	STUDY for final exam!
12/10	FINAL EXAM due (completed at testing center)

Questions?

Read the frequently asked questions – located on Lualima “Resources”.

Still can’t find the answer?

Email or call your instructor.