

LEEWARD COMMUNITY COLLEGE
Business Technology Division
Course Syllabus - FALL 2008
ACC 202 - MANAGERIAL ACCOUNTING (3.0 credits)

Instructor: Mr. Michael Fujita, Associate Professor
Office Hours: MWF 8:30 – 9:00, 11:00 - Noon
Online by appointment
Office Location: BE-208
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Catalog Course Description:

An introduction to corporations and managerial accounting. Areas include: Accounting for corporations, analysis and interpretation of financial statements, cash flows, manufacturing accounting, budgeting, responsibility accounting, and capital budgeting, including an introduction to the concept of present value. Requirement for the 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:

1. Accounting: Tools for Business Decision Making 2nd Edition by Paul D. Kimmel, Jerry J. Weygandt, and Donald E. Kieso
2. WileyPLUS access code (Included with textbook)**
3. Calculator
4. UH email account

** See notes section.

Student Learning Outcomes:

Upon completion of Accounting 202 the student shall be able to do the following at a minimum of 70% proficiency.

1. Analyze, record, and report equity and long-term liability transactions related to corporations from both an issuer and investor perspective using GAAP.
2. Prepare and analyze the Statement of Cash Flows.
3. Analyze financial statements using horizontal analysis, vertical analysis, and financial statement ratio techniques.
4. Describe the concepts of managerial accounting and explain how they are applied to various business models.
5. Analyze, record, and report the activities of a manufacturing company using process cost, job order cost, and standard cost accounting systems.
6. Prepare information and reports that may be used to by management to plan, direct, motivate, and control a business using Cost-Volume-Profit analysis, incremental analysis, and operational and capital budgeting techniques.

Grading Policy:

Activity	Total Points	Grading Scale
Exams (3x200)	600	A = 900 and above
Quizzes (10x20)	200	B = 800 - 899
WileyPLUS Homework (10x20)	200	C = 700 - 799
		D = 600 - 699
Total Points	<u>1,000</u>	F = below 600

It is the policy of Leeward Community College to not offer the N grade.

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. The KI office is located in L-208, across from the elevator in the library building or call for information at 455-0421.

NOTES:

1. Quizzes: All quizzes are to be taken via Laulima. Each quiz is worth 20 points. The quizzes consist of 10 multiple choice questions worth two points each. Quizzes have a ten minute time limit. You may take a quiz an unlimited number of times but only your last score, not your highest score, will be recorded. In other words, if you get a 9 on your first attempt and a 7 on your second attempt, the 7 will be recorded in the grade book. Each attempt will have a different set of questions.

All quizzes must be completed by the posted deadline. No late quizzes will be accepted for any reason.

2. Exams: All exams are to be taken via Laulima. Exams are due at 11:00 PM on the scheduled due date. You will have two attempts at each exam and the highest score will be recorded in the Laulima grade book. Each attempt will have a different set of questions.
3. Make-up exams: Out of fairness to fellow students, only **one** make-up exam is allowed and **only for emergencies** (final decision by the instructor) and will carry a **penalty of 40 points per day** (work is not an excuse to miss an exam). Notify the instructor before missing an exam if possible. It is the student's responsibility to arrange the make-up work.
4. Homework procedure: All homework will be done via WileyPLUS. You must have an access code to register for WileyPLUS. The access code is included with the purchase of your new textbook from the **LCC bookstore**. Homework must be submitted by the due date. **Late homework will not be accepted for any reason.** Each chapter is worth a maximum of 20 points.

The homework scores will be transferred into Laulima once a week (usually on Monday). The score that you see in Laulima is your official score. Please be sure that the Laulima score is accurate.

The WileyPLUS URL is <http://edugen.wiley.com/edugen/class/cls70466/>.

5. Withdrawal. If you have less than 300 points on the last day to withdraw, please contact the instructor to examine your options. You must initiate all drops and process the forms. If you do not withdraw from the course by the withdraw date, you will receive the grade that you have earned in this course.
6. 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's work as his/her own, nor engage in plagiarism. Failure to adhere to these standards may result in the receipt of the grade of "F" for the assignment and/or the course.

Note: The "N" grade is no longer an option at Leeward Community College.

7. If you are having difficulty, get help as soon as possible! (Not being able to understand the homework before class means **you are having difficulty!**)

Since learning is sequential in accounting, you cannot afford to fall behind. A lot of help is available but **you** must seek it.

- a. Tutors are available at the Learning Resource Center.
- c. Form study groups or talk to your classmates for help.
- d. Take advantage of the instructor's office hours or call for an appointment if you cannot meet at posted hours. Ask for special methods on studying accounting.

Maximum learning will take place if you are an active participant in the class (i.e. completing the reading and homework assignments on time, and discussing and questioning the work covered).

ALSO, ALLOTING ENOUGH TIME FOR STUDY IS CRUCIAL TO YOUR SUCCESS. Six (6) hours per week **OUTSIDE** of class is the **MINIMUM** required study time for this class.