CHAMINADE UNIVERSITY OF HONOLULU

# COURSE SYLLABUS

*COURSE* MBA 610 – Introduction to Managerial Accounting

*SEMESTER*  Spring 2020

*DAY AND TIME* Online

*LOCATION*

*TEXT* “Managerial Accounting: A Business Perspective” 10th Edition; Hermanson, et. al; textbookmedia.com (Online eTextbook)

Financial Calculator (HP 12C or related smart phone app)

*INSTRUCTOR* Professor Richard Kido

*OFFICE* Kieffer Hall Room 14

*OFFICE HOURS* By Appointment

### *TELEPHONE* 808-440-4245

*EMAIL* rkido@chaminade.edu

#### Catalog Course Description

Use of accounting data to make management decisions.  Students will learn how accounting information is used to plan and control operations.  Volume-cost-profit analysis, cost estimation, short and long term financial decisions are studied from a managerial perspective.

**Course Objectives**

This course is intended to provide students with the basic accounting knowledge to make managerial decisions.  Emphasis is placed on understanding basic accounting terminology and concepts and their practical application to business managers.

Accounting is a very difficult subject area. Consequently, students will be expected to contribute a significant amount of time outside of the classroom during the quarter**. It is expected that students will need to spend a minimum of 15 – 20 hours per week to succeed in this course.**

**Course Delivery**

This course is an online class; as such it places more of a burden on the students to do much of the work on their own. Students will be expected to spend MORE time on their own than a traditional face-to-face class in order to gain an adequate understanding of the course material to succeed in the course.

Canvas will be utilized extensively in this course. Access can be found in the upper left hand side of the main Chaminade University website.

There will be anywhere from 2 to 4 hours of recorded lectures per week that students will be required to listen to. There is a weekly quiz based on the recorded lectures. Generally the weekly quizzes include material that can only be found on the recordings so listening to them is mandatory; take notes while listening to the recordings.

The sessions will be recorded via Zoom and posted to my You Tube Channel (richard kido). Look under the section for MBA610.

In addition to the recorded lectures, a review of each of the solutions to the homework assignments will be recorded and posted to You Tube after the due date of the assignments. These recorded solutions review are in addition to the solutions posted in the “Homework Solutions” link under “Files” in Canvas. Listening to the recorded review of the solutions is not mandatory, you should listen to them only if the solutions posted in the “Homework Solutions” link in Canvas is unclear to you or if you need additional reinforcement. If you understand the solutions by reviewing the written solutions, then there is no need for you to review my explanations in the recorded sessions.

**Grading and Assignments**

Grades will be based on the following:

## Homework 50 points

Exams (2) 200 points

## Total 250 points

Grades: 225 – 250 points A

200 – 224 points B

Below 200 points C

###### Homework

The homework assignments indicated on the course schedule are to be turned-in the class session following the discussion on the chapter and are worth 5 points for each chapter. Late assignments will be discounted accordingly. Assignments must be turned-in via Canvas. Files placed into Canvas must be in MS-Word, Excel or PDF format. If you want to handwrite your assignments, scan the work and save it as a PDF file for submission.

Subsequent to the due date for homework submission, the solutions to those homework assignments will be posted in Canvas under the “Pages” section. You are to review those written homework solutions as well as to watch the Zoom video recordings reviewing the solutions after turning the homework in.

Exams

As indicated on the course schedule, there will be two exams worth 100 points each. Exams will be in-person and are closed book/closed notes. However, students are allowed to use three 8 ½ inch by 11 inch sheets of paper as “cheat sheets”. The “cheat sheets” can contain anything the student wishes but must be hand-written. The exams should be taken in person on the Chaminade campus on the dates indicated on the Course Schedule or may be taken through a proctor or at an approved testing center. Many colleges, libraries and private testing centers are readily available anywhere in the U.S. Students are to locate and coordinate with the testing center on their own; the professor will assist in the coordination of that effort. For folks in the Military, proctoring can be arranged with a superior or through base testing centers, discuss that with the professor as early as possible in the semester.

Course Schedule

For details of the homework to be assigned and the scheduling of homework due dates and exam dates, refer to the Course Schedule on Canvas.

Email System

Correspondence from students to the professor should be done through the CUH eMail system

Correspondence to students is done through the Canvas email system or as “Announcements” in the Canvas website for this class so check those regularly. On rare occasions, emails to students may be done through individual Chaminade email addresses.

Textbook Access

The textbook is available as an eTextbook as well as in hard copy. Instructions for access to the textbook is posted in Canvas in the “Pages” section under a page labelled “Textbook instructions”