

CHAMINADE UNIVERSITY OF HONOLULU COURSE SYLLABUS

Course Schedule

<u>COURSE</u>	MBA 744 – Accounting Information for Strategic Decision Makers
<u>SEMESTER</u>	Fall 2024
<u>DAY AND TIME</u>	Saturday 1:00 – 4:30 PM
<u>LOCATION</u>	Kieffer Hall Room 9
<u>TEXT</u>	“Financial Accounting (2020 Edition)”; Larry M. Walther; ISBN 13-9781729456-28-6; Virtual Text - https://www.principlesofaccounting.com/ - And - “Managerial Accounting For Managers (5th Edition)”; Eric Noreen and Peter Brewer and Ray Garrison; ISBN10: 1259969487; ISBN13: 9781259969485

Tools Calculator

Instructor Contact Information

<u>INSTRUCTOR</u>	Professor Aaron M. Williamson Jr.
<u>OFFICE</u>	Kieffer Hall Room 26
<u>OFFICE HOURS</u>	Virtual by Appointment
<u>TELEPHONE</u>	(808)739-8592
<u>EMAIL</u>	aaron.williamson@chaminade.edu
<u>ADMINISTRATIVE ASSISTANT PHONE:</u>	808-440-4280

Communications

To ensure effective communication, I will primarily use email for correspondence. I will make every effort to respond to your inquiries within 24 to 48 hours during the week. Please note that emails received after 1:00 PM on Friday will be addressed on the following Monday. Urgent matters should be communicated early in the week to ensure a timely response.

Catalog Course Description

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

Associated Program Learning Outcome (Course Objectives)

This course is intended to provide students without an undergraduate business major with the basic accounting knowledge to progress in strategic accounting management concepts necessary to make informed business decisions. Emphasis is placed on understanding the basic financial statements of an entity and the impact changes in the elements found specifically on the income statement and the balance sheet have on a given company's performance. Students are expected to apply this understanding to progress through various management concepts necessary for strategic decision making.

Decision making through the use of accounting is a difficult subject area. Consequently, students will be expected to contribute a significant amount of time outside of the classroom during the quarter. **This is a master level course requiring 135 clock hours of student engagement, per the official CUH Credit Hour Policy. Students enrolled in this course are expected to spend about 40.66 in class, 4 hours writing response cases/projects, 10 hours studying for the midterm exam, 24 hours revising course cases/projects, and 10 hours studying for the final exam. There will be an additional 47.34 hours of work required beyond what is listed here (course readings, homework assignments, etc.). This additional work will average about 4 hours per week.**

One Year MBA Program (MBA) Learning Outcomes

Upon Completion of the one year MBA a student in program will be skilled in core business areas as illustrated by their ability to:

1. Select, analyze and evaluate financial data to propose key strategic management decisions.
2. Analyze and evaluate organizational human resource environments and elements in order to develop leadership decisions that facilitate accomplishment of organizational objectives.
3. Collect, analyze and evaluate economic data to formulate optimal strategic management decisions.
4. Collect, analyze and evaluate marketing information to create effective plans for value creation.
5. Create strategic plans by analyzing, selecting, synthesizing information from diverse functional information sets.
6. Students will create and deliver professional business reports through multiple communication modalities (written, oral and digital).
7. Students will evaluate organizational decision making in light of social and environmental impact, social justice and the flourishing of society within the Marianist education framework.

Course Learning Outcomes

At the conclusion of this course, successful students will have demonstrated (followed by the list of learning outcomes):

1. A moderate understanding of financial accounting and recognition of its importance in the business world.
2. How to utilize financial accounting in making good decisions about the functions of an organization.
3. How financial information is delivered to decision makers such as investors and creditors.
4. Application of various costing tools utilized by managers to develop plans of action that would impact strategies for implementation.
5. Moderate level of understanding of how to interpret managerial performance measures for effective decision making.

Alignment of Course Learning Outcomes

	CLO-3*	CLO-4*	CLO-5*
Program Learning Outcomes	1	1 & 4	1 & 6
Marianist Values	3	3	3
Native Hawaiian Values	2	2	2

* Course Learning Outcomes are listed below by number, that coincide with each number listed in the "CLO" columns above.

Readings and Materials

“Financial Accounting (2020 Edition)”; Larry M. Walther; ISBN 13-9781729456-28-6

Virtual Text - <https://www.principlesofaccounting.com/>

“Managerial Accounting For Managers (5th Edition)”; Eric Noreen and Peter Brewer and Ray Garrison; ISBN10: 1259969487; ISBN13: 9781259969485

Microsoft Word & Excel

Calculator

Academic Honesty

Academic honesty is an essential aspect of all learning, scholarship, and research. It is one of the values regarded most highly by academic communities throughout the world. Violations of the principle of academic honesty are extremely serious and will not be tolerated.

Students are responsible for promoting academic honesty at Chaminade by not participating in any act of dishonesty and by reporting any incidence of academic dishonesty to an instructor or to a University official. Academic dishonesty may include theft of records or examinations, alteration of grades, and plagiarism, in addition to more obvious dishonesty.

Questions of academic dishonesty in a particular class are first reviewed by the instructor, who must make a report with recommendations to the Dean of the Academic Division. Punishment for academic dishonesty will be determined by the instructor and the Dean of Academic Division and may include an “F” grade for the work in question, an “F” grade for the course, suspension, or dismissal from the University.

For the most up to date information, please refer to the Academic Honesty Policy on the Chaminade University Catalog website.

Grading and Assignments

Grades will be based on the following:

Homework	100 points	
Quizzes (1)	50 points	
Midterm Exam	100 points	
Final Exam	<u>115 points</u>	
Total	365 points	
Grades:	328 – 365 points	A
	292 – 327 points	B
	Below 291 points	C

Note that a “C” grade will require the retaking of the course as prescribed in the Chaminade Graduate Catalog.

Homework

The assignments as indicated on the Course Schedule are to be turned-in the class period following the assigned date. All homework assignments are to be turned in through canvas using either an excel spreadsheet, word document or pdf file of handwritten homework. Late homework will be discounted accordingly. The first six homework assignments indicated on the course schedule are to be turned-in the evening of the class session following the discussion. Late assignments will be discounted accordingly. Assignments must be turned in via the appropriate drop box in Canvas.

Quizzes

There will be one quiz during the course of the semester that will be worth 60 points each. The quiz will be short answers and will cover materials from previous class sessions. The quiz will be available through Canvas at the conclusion of scheduled online Saturday’s class sessions. You will have until Wednesday at 11:59 PM Hawaii-Aleutian Standard Time (HSAT) to complete the Quiz. The quiz is to be placed in the appropriate drop box in Canvas. Any missed quiz will result in a grade of zero.

Exam

As indicated on the course schedule, there will be one midterm exam worth 100 points. The Exam is closed book/closed notes; however, students will be allowed to use one 8 ½ x 11 paper (front and back) as a “formula sheet” for the exam. The “formula sheet” must be hand-written (i.e., no pages typed {unless pre-approved by the professor}).

The exam will be 90-120 minutes in duration.

Final Exam

The final exam will be cumulative and will cover Topics 1 to 7. Students will have a week to complete the Final Exam, which will be distributed on Saturday December 2nd. These exams are due back for grading on Saturday December 9th by 2:30PM (HST). The final exam is worth 115 points.

Attendance

All students are responsible for the grade that they earn in this class; an essential part of the learning process is being present (Attending the Online Lectures or Listening to The Pre-recorded Playbacks).

Accept – then act. Whatever the present moment contains, accept it as if you had chosen it. Always work with it, not against it. - Eckhart Tolle

Live “Zoom Link” Sessions

It is the students’ responsibility to have participated or listened to the playback of the live sessions outlined on your course schedule (i.e., incorrect quiz, exam and case questions will not be thrown out due to a students’ failure to review online sessions).

Students with Disabilities

Chaminade University provides reasonable accommodations for individuals with a disability in compliance with the Americans with Disabilities Act (ADA) of 1990. If you would like to know if you qualify for ADA accommodations, please contact our Counseling Center at 808-735-4845. Current appropriate documentation will be required for determination of accommodation eligibility.

Characteristics of a Marianist Education

This class represents one component of your education at Chaminade University of Honolulu. An education in the Marianist Tradition is marked by five principles and you should take every opportunity possible to reflect upon the role of these characteristics in your education and development:

- Educate for formation in faith
- Provide an integral quality education
- Educate in family spirit
- Educate for service, justice and peace

- Educate for adaptation and change

In MBA 744 – Accounting Information for Strategic Decision Makers, we focus on the principle of "Provide an integral quality education." This means delivering a well-rounded experience where students not only learn key accounting concepts like Cost-Volume-Profit analysis, budgeting, and financial decision-making but also develop strategic thinking skills. The course integrates knowledge across business scenarios, preparing students for effective decision-making and leadership in a dynamic environment.

Native Hawaiian Values

Education is an integral value in both Marianist and Native Hawaiian culture. Both recognize the transformative effect of a well-rounded, value-centered education on society, particularly in seeking justice for the marginalized, the forgotten, and the oppressed, always with an eye toward God (Ke Akua). This is reflected in the ‘Olelo No’eau (Hawaiian proverbs) and Marianist core beliefs:

1. Educate for Formation in Faith (Mana) E ola au i ke akua (‘Olelo No’eau 364) May I live by God.
2. Provide an Integral, Quality Education (Na’auao) Lawe i ka ma’alea a kū’ono’ono (‘Olelo No’eau 1957) Acquire skill and make it deep.
3. Educate in Family Spirit (‘Ohana) ‘Ike aku, ‘ike mai, kōkua aku kōkua mai; pela iho la ka nohana ‘ohana (‘Olelo No’eau 1200) Recognize others, be recognized, help others, be helped; such is a family relationship.
4. Educate for Service, Justice and Peace (Aloha) Ka lama kū o ka no’eau (‘Olelo No’eau 1430) Education is the standing torch of wisdom.
5. Educate for Adaptation and Change (Aina) ‘A’ohe pau ka ‘ike i ka hālau ho’okahi (‘Olelo No’eau 203) All knowledge is not taught in the same school

Title IX and Nondiscrimination Statement

Chaminade University of Honolulu is committed to providing a learning, working and living environment that promotes the dignity of all people, inclusivity and mutual respect and is free of all forms of sex discrimination and gender-based violence, including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence, and stalking. As a member of the University faculty, I am required to immediately report any incident of sex discrimination or gender-based violence to the campus Title IX Coordinator.

Nondiscrimination Policy & Notice of Nondiscrimination

Chaminade University of Honolulu does not discriminate on the basis of sex and prohibits sex discrimination in any education program or activity that it operates, as required by Title IX and its regulations, including in admission and employment. Inquiries about Title IX may be referred to the University’s Title IX Coordinator, the U.S. Department of Education’s Office for Civil Rights, or both and contact information may be found at the [Chaminade University Title IX Office Contact Information and Confidential Resources website](#). On-campus Confidential Resources may also be found here at [CAMPUS CONFIDENTIAL RESOURCES](#).

The University's Nondiscrimination Policy and Grievance Procedures can be located on the University webpage at: <https://chaminade.edu/compliance/title-ix-nondiscrimination-policies-procedures/>.

To report information about conduct that may constitute sex discrimination or make a complaint of sex discrimination under Title IX, please refer to the [Campus Incident Report form](#). Chaminade University of Honolulu prohibits sex discrimination in any education program or activity that it operates. The NOTICE of NONDISCRIMINATION can be found here: [Notice of Nondiscrimination](#).

CUH Alert Emergency Notification

To get the latest emergency communication from Chaminade University, students' cell numbers will be connected to Chaminade's emergency notification text system. When you log in to the Chaminade portal, you will be asked to provide some emergency contact information. If you provide a cellphone number, you will receive a text from our emergency notification system asking you to confirm your number. You must respond to that message to complete your registration and get emergency notifications on your phone.

Assessment for Student Work

With the goal of continuing to improve the quality of educational services offered to students, Chaminade University 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.

Student with Disabilities Statement

Chaminade University of Honolulu offers accommodations for all actively enrolled students with disabilities in compliance with Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act (ADA) of 1990, and the ADA Amendments Act (2008).

Students are responsible for contacting Kokua Ike: Center for Student Learning to schedule an appointment. Verification of their disability will be requested through appropriate documentation and once received it will take up to approximately 2–3 weeks to review them. Appropriate paperwork will be completed by the student before notification will be sent out to their instructors. Accommodation paperwork will not be automatically sent out to instructors each semester, as the student is responsible to notify Kokua Ike via email at ada@chaminade.edu each semester if changes or notifications are needed.

Kōkua 'Ike: Tutoring & Learning Services

Chaminade is proud to offer free, one-on-one tutoring and writing assistance to all students. Tutoring and writing help is available on campus at Kōkua 'Ike: Center for Student Learning in a variety of subjects (including, but are not limited to biology, chemistry, math, nursing, English, etc.) from trained Peer and Professional Tutors. Please check Kōkua 'Ike's website for the latest

times, list of drop-in hours, and information on scheduling an appointment. Free online tutoring is also available via TutorMe. Tutor Me can be accessed 24/7 from your Canvas account. Simply click on Account > TutorMe. For more information, please contact Kōkua 'Ike at tutoring@chaminade.edu or 808-739-8305.

Client Services

For Canvas account support email helpdesk@chaminade.edu or call (808) 735-4855.

Instructor Background Information

The Professor specialized in providing audit services in Financial Services, Insurance, Governmental, Not-For-Profit, and Healthcare. These areas of specialization contributed to his knowledge and continual use of SOX, FASB and GASB. He continues to expand his experience in similar areas by assisting in the development of local businesses and interaction with other professionals with various experiences in industry.

Professor Williamson is a distinguished graduate of Florida A & M University where he received his Bachelor of Science in Economics with a minor in Mathematics. Professor Williamson obtained his Masters in Accounting and Business Advisory from The University of Baltimore in Baltimore Maryland. During his time in Baltimore, he worked for a Regional Accounting Firm led by ex-Anderson Partners. After graduating from U of B Professor Williamson went on to pursue a 5-year career with KPMG LLP. In that time Professor Williamson obtained his CPA, he is licensed by both the Hawaii and Florida State Boards of Accountancy. He has since changed careers, becoming an educator and sole practitioner. As an educator he exercises the opportunity to continue to share his knowledge and experience in the form of teaching and mentorship.