



Chaminade
University
OF HONOLULU

Flex Course Syllabus

[Chaminade University Honolulu](https://www.chaminade.edu/)

3140 Waiialae Avenue - Honolulu, HI 96816

Course Overview

Course Number: AC202

Course Title: Principles of Accounting II

Department Name: Accounting

Term: Your Flex course begins the first of the month and extends up to **10 weeks** (if enrolled in a **Flex Accelerated** course coded COURSE-CODE-##-2) or **4 months** (if enrolled in a **Flex Standard** course coded COURSE-CODE-##-9). Please refer to Self-Service to confirm your academic schedule.

Course Credits: 3

Class Meeting Days: Asynchronous, at your own pace

Class Meeting Hours: Asynchronous, at your own pace

Course Website Address (Canvas): <https://chaminade.instructure.com/courses/45287>

Instructor Name: Jason Katigbak

Email: jason.katigbak@chaminade.edu

Phone: +1671-482-6740

Office Location: To facilitate our discussion, you can use the Zoom link—<https://zoom.us/j/9283487702>

Office Hours: Monday to Friday, 3 p.m. to 5 p.m. Please make an appointment by sending an email above.

University Course Catalog Description

This course is a continuation of AC 201, completing an introduction to financial accounting and providing the fundamentals of managerial accounting. Topics include financial statement analysis, product costing, cost-volume-profit analysis, capital, and operational budgeting, cash flow analysis, and other techniques useful for management decision-making.

Prerequisite: AC 201

Course Overview

Welcome to the Principles of Accounting II (AC202), designed to build upon the foundational knowledge acquired in AC201, extending your understanding of financial accounting and introducing you to the core principles of managerial accounting. This course will provide you with the analytical tools and methodologies necessary for detailed financial statement analysis, developing an understanding of product costing systems, and cost-volume-profit analysis.

What will be covered in this course?

You will learn to navigate through advanced topics such as capital and operational budgeting, cash flow analysis, and other vital techniques indispensable for management decision-making. We will focus on how these concepts apply to real-world business scenarios, ensuring that you are equipped to contribute to your organization's financial planning and strategy formulation.

Through this course, you will become proficient in interpreting and utilizing financial data to make informed decisions that drive business success. We will cover Chapters 14 to 24, each focusing on different dimensions of managerial accounting, from basic concepts and job order costing to capital budgeting and investment analysis.

In AC201, you learned about the importance of accounting, and how this "language" of the business is reported through the three basic financial statements—balance sheet, income statement and the statement of cash flows. In this course, AC202, we will now focus on the analysis of financial operation of the business (mostly focusing on the income statement, until such time we talked about capital budgeting and forecasting). This is when we will look into an informed decision making:

- When do we make profitability, based on our current level of operations? (Cost-Volume-Profit Analysis).
- How did we miss our budgeted numbers? (Budgeting)
- What is the best way to lower my cost, and thus increase my profitability? (Variable and Fixed Costs, and Relevant Costing)

Your Journey Begins Here

The Principles of Accounting II (AC202) course continues your journey toward becoming a proficient and insightful accounting professional. As you go through this course, you are encouraged to engage deeply with the material, ask questions, and explore the practical applications of accounting in real-world scenarios. The skills and knowledge you acquire here will form the foundation of your future career in accounting, finance, or any business-related field. It would also help to approach your studies with dedication, curiosity, and a commitment to excellence.

If you have any questions or need further clarification on any portion of this course, I am here to help. Do not hesitate to reach out. I welcome the opportunity to assist you on your accounting journey.

Marianist Values

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:

1. Education for formation in faith
2. Provide an integral, quality education
3. Educate in family spirit
4. Educate for service, justice and peace
5. Educate for adaptation and change

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

Program Learning Outcomes (PLO)

Upon completion of the accounting program, students will be able to:

1. Apply the technical aspects of financial accounting and reporting.
2. Apply operational and managerial accounting skills.
3. Distinguish the differences between governmental accounting and reporting principles and those of financial reporting for for-profit entities.
4. Explain the key concepts of auditing and attestation services.
5. Compile federal and state income tax returns for individuals.
6. Demonstrate critical thinking and problem-solving skills and utilize communication and group collaboration skills.
7. Recall the fundamentals of traditional ethical concepts and principles, identify ethical issues, utilize skills in making ethical judgments, and summarize current knowledge of professional standards and legal issues.
8. Understand the value of community service and service-learning through experiential projects.

Course Learning Outcomes (CLO)

By the end of our course, students will be able to:

1. Develop a comprehensive understanding of managerial accounting principles and their application in business.
2. Analyze financial statements to inform strategic decision-making.
3. Apply cost accounting methods in various business scenarios, including job order and process costing.
4. Conduct cost-volume-profit analysis to determine the profitability of products and services.
5. Create and manage operational and capital budgets.
6. Assess relevant costs for decision-making in various managerial contexts.
7. Evaluate capital investments and understand their impact on long-term business strategy.

Alignment of Learning Outcomes

	CLO 1	CLO 2	CLO 3	CLO 4	CLO 5	CLO 6
Marianist Values	2, 4, 5	2, 4, 5	2, 4, 5	2, 4, 5	2, 4, 5	2, 4, 5
Program Learning Outcomes	2, 6	2, 6	2, 6	2, 6	2, 6	2, 6

Course Prerequisites

In addition to the course pre-requisites (AC201), students should have reliable access to internet in order to complete the coursework in Canvas. Additionally, students should have strong time-management skills. If you find that you are struggling with motivating yourself to complete assignments in our Flex course structure, we recommend you reach out to an advisor by emailing flex@chaminade.edu.

Required Learning Materials

Wild, J., & Shaw, K. (2022). *Financial and Managerial Accounting Information for Decisions. 9th Edition. McGraw-Hill*. This can be accessed via Connect.

Tutoring and Writing 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 (<https://chaminade.edu/advising/kokua-ike/>) 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 Account – Notifications – TutorMe. For more information, please contact Kōkua 'Ike at tutoring@chaminade.edu or 808-739-8305.

Assessment

Students will be assessed on homework and quizzes for each chapter, self-reflection in the Communities of Practice, and two examinations. Assignments will be graded 3-5 business days after submission.

Exam Policy

There will be a total of two exams. There will be time limits set for these exams. Please make sure you have enough time to complete your Connect exams in the allotted time. Also, while you are taking the exam, please do not leave the Connect idle for too long, it will kick you out of the exam and you won't be able to complete it. Also, Connect will not allow multiple windows opened simultaneously as well.

Even if this is an online course, the online portion of tests are open book/open notes, do not go into these Exams cold. Please make sure to matriculate through the homework exercises and problems before attempting the exam.

McGraw-Hill Connect

AC 202 covers chapters 14 to 24. Homework should be completed in the order listed on the course schedule as the scope and detail of the material is very in depth. It is strongly encouraged that all students follow the suggested course schedule and ask questions early. Please do not procrastinate in this class.

Communities of Practice: Throughout this course, students are required to share their chapter learning experiences using our Community of Practice. Suggested due dates are posted in the course schedule.

Grading Scale

Letter grades are given in all courses except those conducted on a credit/no credit basis. Grades are calculated from the student's daily work, class participation, quizzes, tests, term papers, reports and the final examination. They are interpreted as follows:

A - Outstanding scholarship and an unusual degree of intellectual initiative.

B - Superior work done in a consistent and intellectual manner.

C - Average grade indicating a competent grasp of subject matter.

D - Inferior work of the lowest passing grade, not satisfactory for fulfillment of prerequisite course work.

F - Failed to grasp the minimum subject matter; no credit given

Letter Grade	Points	Percentage
A	900 – 1000	90 – 100 %
B	800 – 899	80 – 89 %
C	700 – 799	70 – 79 %
D	600 – 699	60 – 69 %
F	0 – 599	0 – 59 %

Course Policies

Course Approach

This course is utilizing a Flex model, meaning the only due dates you have are 1) your course completion Schedule, which is due by 11:59pm on the 7th day of your first month in this class; and 2) all other assignments must be submitted by 11:59 pm on the last day of class (ten weeks (COURSE-CODE-##-2)/four months (COURSE-CODE-##-9) after your initial start date). The Flex model provides you with the convenience and ability to work at your own pace and complete assignments when it is convenient for you. You can work as fast as you want, meaning you can complete the course in up to ten weeks (COURSE-CODE-##-2)/four months (COURSE-CODE-##-9).

Late Work Policy

This course is utilizing a Flex model, meaning there is a firm deadline for the Milestone 1 Assignment: Student Introduction & Course Policies, which is due by 11:59 pm on the 7th day of the class in which you started the course. If this assignment is late, you may be dropped from the class. All other assignments—with the exception of any assignments that your instructor notes as having a firm deadline—can be turned in at your convenience. Please refer to Self-Service to confirm when your course section ends, as all assignments are due before then.

Grades of "Incomplete"

The following attendance policy is from the [2023-2024 Academic Catalog](#).

Issuance is not automatic. At the discretion of the faculty member. May be assigned to a student who has successfully completed with at least a passing grade, a majority of the work of the course and who has an unavoidable and compelling reason why the remainder of the work cannot be completed on schedule.

A student in good standing in a course, may petition to the instructor for an "I" grade. This grade is appropriate only if extraordinary conditions beyond the control of the student have led to an inability to complete course requirements. When submitting a grade, the "I" must be accompanied by the alternative grade that will be automatically assigned after 30 days. These include, IB, IC, ID and IF. If only an "I" is submitted, the default grade is F. The completion of the work, evaluation, and reporting of the final grade is due within 30 days after the end of the term. The time limit may extend under exceptional circumstances with approval. Any student who has incomplete grades into the next semester will be required to review their course schedule with the Office of Student Success before the end of the drop/add period.

Instructor and Student Communication

Questions for this course can be emailed to the instructor at jason.katigbak@chaminade.edu. Online, in-person and phone conferences can be arranged. Response time will take place up to 24 hours.

Email Guidelines:

- Use your Chaminade email account.
- Always include a subject line.
- Remember without facial expressions some comments may be taken the wrong way. Be careful in wording your emails. Use of emoticons might be helpful in some cases.
- Use standard fonts.
- Special formatting such as centering, audio messages, tables, html, etc. should be avoided unless necessary to complete an assignment or other communication.

Community of Practice Communication Guidelines:

- Do not make insulting or inflammatory statements. Be respectful of others' ideas.
- Be patient and read the comments of others thoroughly before posting your remarks.
- Be positive and constructive.
- Consider how your posts help to further the discussion and/or meet course learning outcomes.

Additional Services

Disability Access

If you need individual accommodations to meet course outcomes because of a documented disability, please speak with me to discuss your needs as soon as possible so that we can ensure your full participation in class and fair assessment of your work. Students with special needs who meet criteria for the Americans with Disabilities Act (ADA) provisions must provide written documentation of the need for accommodations from Kōkua 'Ike: Center for Student Learning by the end of week three of the class, in order for instructors to plan accordingly. If a student would like to determine if they meet the criteria for accommodations, they should contact the Kōkua 'Ike Coordinator at (808) 739-8305 for further information (ada@chaminade.edu).

Canvas Technical Assistance:

- Search for help on specific topics or get tips in [Canvas Students](#)
- [Live chat with Canvas Support for students](#)
- Canvas Support Hotline for students: +1-833-209-6111
- Watch this [video to get you started](#)
- [Online tutorials](#): click on “Students” role to access tutorials
- Contact the Chaminade IT Helpdesk for technical issues: helpdesk@chaminade.edu or call (808) 735-4855

Tutoring and Writing 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 Account – Notifications – TutorMe. For more information, please contact Kōkua ‘Ike at tutoring@chaminade.edu or 808-739-8305.

Chaminade University Policies

Student Conduct Policy

Campus life is a unique situation requiring the full cooperation of each individual. For many, Chaminade is not only a school, but a home and a place of work as well. That makes it a community environment in which the actions of one students may directly affect other students. Therefore, each person must exercise a high degree of responsibility. Any community must have standards of conduct and rules by which it operates. At Chaminade, these standards are outlined so as to reflect both the Catholic, Marianist values of the institution and to honor and respect students as responsible adults. All alleged violations of the community standards are handled through an established student conduct process, outlined in the Student Handbook, and operated within the guidelines set to honor both students’ rights and campus values.

Students should conduct themselves in a manner that reflects the ideals of the University. This includes knowing and respecting the intent of rules, regulations, and/or policies presented in the Student Handbook, and realizing that students are subject to the University’s jurisdiction from the time of their admission until their enrollment has been formally terminated. Please refer to the Student Handbook for more details. A copy of the Student Handbook is available on the Chaminade website under Student Life.

For further information, [please refer to the Chaminade Catalog](#).

Title IX Compliance

Chaminade University of Honolulu recognizes the inherent dignity of all individuals and promotes respect for all people. Sexual misconduct, physical and/or psychological abuse will NOT be tolerated at CUH. If you have been the victim of sexual misconduct, physical and/or psychological abuse, we encourage you to report this matter promptly. As a faculty member, I am interested in promoting a safe and healthy environment, and should I learn of any sexual misconduct, physical and/or psychological abuse, I must report the matter to the Title IX Coordinator. If you or someone you know has been harassed or assaulted, you can find the appropriate resources by visiting Campus Ministry, the Dean of Students Office, the Counseling Center, or the Office for Compliance and Personnel Services.

Attendance Policy

Flex students are expected to asynchronously attend and submit course work in classes they are registered in. Student should notify their instructors when illness or other extenuating circumstances prevents them from attending class and make arrangements to complete missed assignments. Notification may be done by emailing the instructor's Chaminade email address, calling the instructor's campus extension, or by leaving a message with the instructor's division office. It is the instructor's prerogative to modify deadlines of course requirements accordingly. Any student who stops attending a course without officially withdrawing may receive a failing grade.

Students with disabilities who have obtained accommodations from the Chaminade University of Honolulu Tutor Coordinator may be considered for an exception when the accommodation does not materially alter the attainment of the learning outcomes.

Federal regulations require continued attendance for continuing payment of financial aid. When illness or personal reasons necessitate continued absence, the student should communicate first with the instructor to review the options. Anyone who stops attending a course without official withdrawal may receive a failing grade or be withdrawn by the instructor at the instructor's discretion.

Credit Hour Policy

The unit of semester credit is defined as university-level credit that is awarded for the completion of coursework. One credit hour reflects the amount of work represented in the intended learning outcomes and verified by evidence of student achievement for those learning outcomes. Each credit hour earned at Chaminade University should result in 45 hours of engagement.

The minimum 45 hours of engagement per credit hour can be satisfied in fully online, internship, or other specialized courses through several means, including (a) regular online instruction or interaction with the faculty member and fellow students and (b) academic engagement through extensive reading, research, online discussion, online quizzes or exams; instruction, collaborative group work, internships, laboratory work, practica, studio work, and preparation of papers, presentations, or other forms of assessment. This policy is in accordance with federal regulations and regional accrediting agencies.