

**Chaminade University of Hawaii**

**Course: Managerial Accounting - BU212**

**Instructor: Mr. Jerry A. Thomas II, M.B.A.**

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**808-843-1574**

**November 12, 2002 - December 14, 2002**

**Text: Accounting 5th Edition, Horngren, Harrison, & Bamber**

**Electronic Aids:**

To fully utilize the online course you will need access to a computer that is able to view current HTML scripts; JAVA enabled web pages, and valid e-mail access that is reliable. Be aware that large public e-mail services, such as Hotmail or Yahoo! are not the most reliable for e-mail management as mailbox sizes tend to fill up quickly. If you are subscribed to a number of listserves you may want to cancel your subscriptions during the class as files sent out may be large and you don't want them to be turned away because of a full mailbox. The instructor will not continually submit e-mail items to you should you have continuous problems managing your e-mail. If you have multiple e-mail accounts please give All of them to the instructor at the beginning of the course so that information can be sent to all of them. This helps avoid the possibility of missing information should one server be down or the student does not have the capability to check one of the systems, such as a work site e-mail address.

You will need an adequate business calculator in this class. Please note that scientific calculators do not always work well with business functions. Dual function scientific/business calculators work well when set to "business mode." Calculators are allowed during the final examination. Be sure to bring your calculator to the final examination. PDA's, cell-phones, or other electronic organizers will not be used during the final exam because of their information storage capabilities and therefore their propensity to aid in unscrupulous behavior.

**About Your Instructor:**

Mr. Thomas received his Masters of Business Administration in 1999 and his undergraduate business degree in accounting in 1993 from Mississippi College. During this time he worked and managed many facets of governmental accounting including, but not limited to, governmental purchasing practices, asset control, receivables management, and information systems. He also served as the systems administrator for government agencies facilitating the installation, maintenance, and management of local area networks utilizing Windows NT and other operating systems for the use of medical databases. In addition to Chaminade he has taught for both Hawaii Pacific University and the University of Hawaii at Manoa's MBA program.

**Course Overview:** This is a continuation course of BU 211 (Principles of Accounting I - Financial Accounting) and is directed at meeting the needs of internal users of accounting information. The course focuses on the fundamentals of managerial accounting primarily in the corporate environment and prepares the student for subsequent accounting classes. The areas in which the class covers include but are not limited to corporations, process costing systems, job costing systems, CVP analysis, master budgets, flexible budgets, and capital budgets, as well as a continuation of the basic accounting principles. The student should have a sound understanding of the following items at the end of the term:



- Accounting for corporations (as opposed to single proprietorships/partnerships)
- Users of Managerial Accounting
- Accounting for manufacturing businesses (Job Cost Systems, Process Cost Systems)
- Use of budgets in the corporation (both master and flexible)
- Responsibility Accounting
- Differential Analysis for Project Evaluation
- Cost Behaviors (Variable, Fixed, Mixed)
- Statement of Cash Flows
- Use/Management of Long Term Debt

#### **Method of Instruction:**

Instruction will consist of weekly online discussions of class material, problem evaluation (mostly homework) and relevant/real world materials using the Chaminade WebBoard chat room. The instructor will provide online lecture supplementals for each chapter using PowerPoint which will be posted to the class website and/or the class WebBoard (whichever facilitates easier viewing/downloading) as well as copies of selected homework problems solutions for the student to gauge your progress. The instructor will address all questions directed toward the instructor on Wednesday evening chat sessions while in the chat-room unless otherwise noted. Questions about material may also be placed on the WebBoard along with being sent directly to the instructor. By placing questions/answers on the WebBoard it allows the student base to interact with each other and form a support system for learning.

Note that accounting is a proactive study that requires the student to read all chapters and complete all practice exercises. This awareness is heightened with the acceptance of online study. Materials/Lectures provided by the instructor are intended to supplement the textbook and it's assignments, not be a substitute for it. Your performance in the course will be directly related to your dedication to the material.

#### **Chat Room Regulations:**

Instruction will consist of weekly online discussions of class material, problem evaluations (mostly homework) relevant/real world material utilizing the chat functions of the WebBoard provided by Chaminade University. The instructor will provide online lectures for each chapter using PowerPoint, which will be posted to the class website for your convenience as well as copies of selected homework problem solutions for you to gauge your progress. The instructor will answer all questions directed toward the instructor during Wednesday evening chat sessions for real time discussions. If you cannot attend the WebBoard chat sessions, due to other class scheduling, don't panic. WebBoard participation is highly encouraged to assist you with your studies but not mandatory.

When the instructor enters the WebBoard at 6:00 p.m. Hawaii time on Wednesdays He will wait for about fifteen minutes. If he finds no students he will assume that there are no questions to be



asked regarding the material and that everyone is doing fine.

You can access the course webpage by directing your browser to <http://acad.chaminade.edu/faculty/jthomas2>

#### Grading Method & Scale:

Grading will be assessed through the administration of four (4) exams and four (4) pop quizzes. Each exam consists of 100 possible points, not considering bonus questions, and will be disbursed at set intervals in the semester. Each pop quiz consists of 25 possible points and will be administered randomly through the semester to ensure that students are reading and completing assigned material. The pop-quizzes will then be added together and treated as a single test grade. Both exams and quizzes can be composed of matching, multiple choice, short-answer, word problems, or essay questions. Because the student is responsible for all material, exams are not limited to only those topics that are covered in the online discussions. The final exam is closed book and comprehensive over the entire course. The date/location/time of the final exam will be announced later in the semester.

At the end of the term all exams and the pop quizzes will be totaled and divided by five to determine your grade. That numeric grade, when applied to the following chart, translates to the letter grade you will have earned in the class.

#### Breakdown of Online Grading Criteria

|                     |                   |                    |
|---------------------|-------------------|--------------------|
| 4 Quizzes           | 100 Points        | 20% of Final Grade |
| Exam 1              | 100 Points        | 20% of Final Grade |
| Exam 2              | 100 Points        | 20% of Final Grade |
| Exam 3              | 100 Points        | 20% of Final Grade |
| Exam 4 (Final Exam) | 100 Points        | 20% of Final Grade |
| <b>Totals</b>       | <b>500 Points</b> | <b>100%</b>        |

All grades will be added together and divided by five to achieve an overall Percentage that translates to your grade below.

|         |   |
|---------|---|
| 90-100% | A |
| 80-89%  | B |
| 70-79%  | C |
| 60-69%  | D |
| 0-59%   | F |

#### Extra Credit Work:

Extra credit work is available for those who may not be doing so well in the course. The extra credit item is a paper that must meet strict guidelines set by the instructor regarding composition and preparation. The extra credit paper requirements can be found on the course website.

#### BU212-90 Course Dates

| Week | Dates                 | Chapters                  | Chat Room Date |
|------|-----------------------|---------------------------|----------------|
| 1    | Nov 11 - Nov 16, 2002 | 13, 14, 15, Exam 1 Issued | Nov 13, 2002   |
| 2    | Nov 18 - Nov 24       | 16, 17, 18, Exam 2 Issued | Nov 20, 2002   |
| 3    | Nov 26 - Nov 30       | 19, 20, 21                | Nov 27, 2002   |
| 4    | Dec 2 - Dec 7         | 22, 23, Exam 3 Issued     | Dec 04, 2002   |
| 5    | Dec 9 - Dec 14        | 24, 25, 26                | Dec 11, 2002   |

**Final Exam for BU212-90 will be held on Saturday, December 14, 1:00 p.m. on the Chaminade Campus. \*Room location will be announced at a later date.\***

#### Expanded Schedule with Practice Exercises

|        | Week Ending  | Topics Covered                              | Practice Exercises |
|--------|--------------|---|--------------------|
| Week 1 | Nov 16, 2002 | Ch 13 (Corporations: Paid in Capital)       | E13-1, 2, 3, 6     |
| Week 1 |              | Ch 14 (Retained Earnings , Treas. Stock...) | E14-2, 3, 5, 9     |
| Week 1 |              | Ch 15 (Long Term Debt)                      | E14-1, 2, 4        |
| Week 1 |              | Exam 1 Issued Covering Ch 13-15             |                    |
| Week 2 | Nov 23, 2002 | Ch 16 (Investments & International Op.)     | E16-1, 5, 8, 9     |
| Week 2 |              | Ch 17 (Statement of Cash Flows)             | E17-1, 2, 7, 11    |
| Week 2 |              | Ch 18 (Financial Statement Analysis)        | E18-1, 4, 7, 8, 9  |
| Week   |              | Exam 2 Issued Covering ch16-18              |                    |



|        |              |                                     |                      |
|--------|--------------|-------------------------------------|----------------------|
| 2      |              |                                     |                      |
| Week 3 | Nov 30, 2002 | Ch 19 (Intro to Mgmt. Acct)         | E19-1,4, 6, 8, 9     |
| Week 3 |              | Ch 20 (Job Costing Systems)         | E20-1, 3, 5, 6       |
| Week 3 |              | Ch 21 (Process Costing Systems)     | E21-1, 2, 5          |
| Week 4 | Dec 7, 2002  | Ch 22 (CVP Analysis)                | E22-1, 4, 6, 8, 9    |
| Week 4 |              | Ch 23 (Master Budgets...)           | E23-2, 4, 7, 9       |
| Week 4 |              | Exam 3 Issued Covering Ch19-23      |                      |
| Week 5 | Dec 14, 2002 | Ch 24 (Flexible Budgets...)         | E24-1, 6, 9          |
| Week 5 |              | Ch 25 (ABC & Other Cost Mgmt Tools) | E24-1, 2, 6, 8       |
| Week 5 |              | Ch 26 (Special Business Dec.)       | E26-1, 2, 3, 5, 7, 8 |
|        | Dec 14, 2002 | FINAL EXAM CHAMINADE CAMPUS         |                      |

**Final Exam for BU212-90 will be held on Saturday, December 14, 1:00 p.m. on the Chaminade campus. \*Room location will be announced at a later date.\***

*If you have any questions concerning this syllabus, feel free to contact the instructor.*

*Updated Sept 17, 2002*