

Syllabus: AC 0202.
Instructor: Max Hency

Phone: 671-1396

CHAMINADE UNIVERSITY OF HONOLULU

TEXT: Accounting (third edition)

AUTHORS: Horngren, C.T.: Harrison, W.T.

PUBLISHER: Prentice-Hall, Inc., Englewood Cliffs,
New Jersey 07632

COURSE OBJECTIVES: To continue the study of accounting concentrating on corporation accounting, cash flows, cost accounting, managerial accounting, budgeting, corporate income tax, and accounting with computers.

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GRADING SYSTEM:

The student's grade will be based 50% on the results of two examinations, 25% on the results of quizzes, and 25% on the submission of assigned problems, class participation and attendance. Grades will be based on the Chaminade University grading scale adjusted, as circumstances require, for a class curve.

ADDITIONAL
COURSE
MATERIALS

Accounting Working Papers, Chapters 12-28, for use with Accounting by Horngren and Harrison.

ASSIGNMENTS:

See attached sheet. On the assignment sheet, "R" indicates questions, "E" indicates exercises, and "P" indicates problems. Only assignments shown in the "Hand-in Column" on the assignment sheet are to be submitted to the instructor for grading. If full credit is to be received for the hand-in assignments, they should be submitted during the week following the week during which they were assigned.

| Wk & Date | Chapter | Questions and Exercises for Discussion | Hand in Assignment |
|-----------|---|---|---|
| #1 4/6 | Review chapters 1-12 | | |
| 4/8 | Chapter 13--Accounting for Partnerships | Q1,3,4,5,6,7,8,9,10,12,13,14,15,16,18 93,5,7,8 | P13-3B |
| #2 4/13 | Chapter 14--Corporate Organization | Q2,3,5,6,10,13,14,17 E3,4,6,9,11 | P14-2B |
| 4/15 | Chapter 15--Retained Earnings & Income State- ments | Q2,3,4,5,8,9,10,11,13,14,15,17,18 E1,5,9 | P15-1B |
| #3 4/20 | Chapter 16-Long Term Liabilities | Q1,2,4,5,6,7,8,9,10,13,17,20,21 92,3,4,10 | P16-5B |
| 4/22 | Chapter 16--Appendix: Time Value of Money | | Appendix P16-1,2,3, 4,5,6 (to be done in class for hand in). |
| #4 4/27 | Chapter 17--Investments and Accounting for Inter- national Operations | Q1,2,4,5,9,11,12,13,15,16,17 95,10 | P17-4B |
| 4/29 | Chapter 18--Statement of Cash Flows | Q1,6,7,8,9,10,15,16,17,19 92,4,6 | Exercise 18-11 |
| 5 5/4 | Chapter 19--Financial Statement Analysis | Q2,3,5,7,8,10,12,14,15,16,18,19 F10 | P19-5B |
| 5/6 | MID TERM EXAM | | |
| #6 5/11 | Chapter 20--Management Accounting and Job Order Costing | Q2,4,5,6,7,8,12,13,14,15,17,18 91,2,6 | P20-4B |
| 5/13 | Chapter 21--Process Costing | Q1,2,3,4,5,9,11,12 97,8 | P21-3B |
| #7 5/18 | Chapter 22--Cost Volume Profit Analysis | Q4,5,10,11,12,14,18 92,4,7,8,12 | P22-3B |
| 5/21 | Chapter 23--Cost Behav- for Analysis | Q4,5,9,10,11,13,14,15,18 95,9 | P23-1B |
| #8 5/25 | MEMORIAL DAY HOLIDAY | | |
| 5/27 | Chapter 24-Master Budget & Cash Budget | Q3,6,8,9,12,13,15,17,18,20 E4,7 | P24-1B & P24-2B (to be done in clas not for hand in) |
| #9 6/1 | Chapter 25--Flexible Budgets & Standard Costs | Q1,2,7,9,11,16,17,18,19 E5,6,7,9 | P25-5B |
| 6/3 | Chapter 25 (continued) | | |

| Wk & Date | Chapter | Questions and Exercises for Discussion | Hand in Assignments |
|-----------|--|---|------------------------|
| #10 6/8 | Chapter 26--Cost Management | Q1,4,9,10,12 E2,4,7,8 | |
| 6/10 | Chapter 27--Business Decisions and Capital Budgeting | Q1,3,5,6,8,9,10,11,13,14,16,18 20 | P27-6B |
| #11 6/15 | FINAL EXAM | | |

April 13, 1998 is the last day to withdraw from this class