

Chaminade University of Hawaii

Course: Managerial Accounting - BU212

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

Contact Information: sfrog@honolulu.cchono.com

Place & **Time:** Henry Hall, Room 225 2:00-2:55 MWF

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

Electronic Aids: 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 examinations and quizzes. PDA's, cell-phones, or other electronic organizers will not be used during exams or quizzes 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 teaches 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 (**Financial Accounting**) 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 Monday, Wednesday, and Friday lectures and problem **evaluation** (mostly homework) as well as discussions of **relevant/real** world material. **Note** that accounting is a **proactive** **ud** that **requires** the student to **read all chapter** and **complete all practice exercises**. Materials/Lectures provided by the **instructor** are **intended** to supplement the **textbook** and its assignments, not be a **substitute** for it. Your **performance** in the course will be directly related to your **dedication** to the **material**.

Grading Method & Scale:

Grading will be assessed through the administration of four (4) exams and four pop quizzes. Each exam **consists** of 100 possible points. 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 which are covered in the online discussions. All exams are closed book and comprehensive over the entire course. The **date/time** of the **final** exam will be announced.

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.

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
Final Exam	100 points =	20% of Final Grade
Totals	500 Points	100%

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

Percentage Letter Grade

90-100% A

80-89% B

70-79% C

60-69% D

0-59% F

Date	Material	Homework Exercises
27-Aug	Introduction/Orientation	
29	Chapter 13 Corporations: Paid in Capital	
31	Chapter 13	1, 2 3, 6
3-Sep	<i>Labor Day</i>	No Class
5	Chapter 14 Retained Earnings, Treas. Stock...	
7	Chapter 14	
10	Chapter 14	2, 3, 5, 9
12	Chapter 15 Long Term Debt	
14	Chapter 15	
17	Exam 01	
19	-Exam 01	
21	Chapter 16 Investments & International Operations	
	Chapter 16	1, 5, 8, 9
26	Chapter 17 Statement of Cash Flows	
28	Chapter 17	
1-Oct	Chapter 17	1, 2, 7, 11,
3	Chapter 18 Financial Statement Analysis	
5	Chapter 18	
8	<i>Discoverer's Day</i>	No Class
10	Chapter 18	1 4, 7, 8, 9
12	Exam 02	
15	Chapter 19 Intro to Management Accounting	
17	Chapter 20 Cost Accounting System	1, 4 5, 6, 9
19	Chapter 20	
22	Chapter 20	
24	Chapter 20	1 3, 5 6
26	Chapter 21 Process Costing Systems	
29		
31	Chapter 21	1, 2, 5
2-Nov	Chapter 22 CVP Analysis	
5	Chapter 22	1 4 6, 8, 9
7	Chapter 23 Master Budgets & Responsibility Accounting	
9	Chapter 23	
12	Veteran's <i>Day</i>	No Class
14	Chapter 23	2, 4, 7, 9
16	Exam 03	
19	Chapter 24 Flexible Budgets and Standard Costs	
21	Chapter 24	1, 6, 9
23	<i>Thanksgiving Recess</i>	No Class
26		
3-Dec		
5	Chapter 26 Capital Budgeting & Capital Budgets	
7	Chapter 26	1 2 3, 5 7 8
10	Final Exam 12:45 - 2:45	