

Chaminade University of Hawaii

Course: Managerial Accounting - **BU212**

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

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October 1, 2001 - December 7, 2001

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. 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 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) 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**. A 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 should 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:

Please make note that the chat room discussions begin at 6:00 p.m. on Wednesday evenings HST (not **measured** by time on chat room clock). The chat room utilized for the class **will** be used in a professional manner and maintained in a similar **atmosphere** as if the class were conducted on campus. Please make note of the following items, which are not inclusive:

Attendance is checked at all chat room sessions.

Continual tardiness to the sessions constitutes absence.

Chat **participation** is mandatory. **Questions** will be addressed to you to validate that you have reviewed and are ready to go over the material. You cannot simply log on and walk off!

Antagonizing other patrons within the chat room will not be tolerated.

Notification must be given to the instructor prior to the chat session if you will miss the session.

Inability to log in/obtain **access** to the chat **room** due to mechanical failure/login failure must be taken up with the **Chaminade** Technical Support System as quickly as possible. The instructor is not responsible for maintaining your ability to participate.

No swearing or use of obscene language is acceptable in the chat room.

At the end of the weekly chat session you will be dismissed. If you exit the chat session without dismissal **from** the instructor you will be recorded as having been absent.

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 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.

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
<u>Final Exam</u>	<u>100 points =</u>	<u>20% of Final Grade</u>
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

Attendance:

While attendance is not actively **calculated** into your grade it is recorded from a standpoint that the instructor **believes that** students must "attend" at least 70% of the class sessions in order to have gained enough information to **pass** the **course**. Students who miss more than 70% of the chat sessions will be given an "F" for the course.

Chat Date	Week Ending	Material	Homework Exercises
3-Oct	5-Oct	Introduction/Orientation	
		<u>Chapter 13 Corporations: Paid in Capital</u>	1, 2, 3, 6
		Chapter 14 Retained Earnings , Treas. Stock...	, 3, 5, 9
10-Oct	12-Oct	<u>Chapter 15 Long Term Debt</u>	1, 2, 4
		Exam 01	
17-Oct	19-Oct	<u>Chapter 16 Investments & International Operations</u>	1, 5, 8, 9
		<u>Chapter 17 Statement of Cash Flows</u>	1, 2, 7, 11,
24-Oct	26-Oct	<u>Chapter 18 Financial Statement Analysis</u>	1, 4, 7, 8, 9
		Exam 02	
31-Oct	2-Nov	<u>Chapter 19 Intro to Management Accounting</u>	1, 4, 5, 6, 9
7-Nov	9-Nov	<u>Chapter 20 Job Costing System</u>	1, 3, 5, 6
		<u>Chapter 21 Process Costing Systems</u>	1, 2, 5
14-Nov	16-Nov	<u>Chapter 22 CVP Analysis</u>	1, 4, 6, 8, 9
		Chapter 23 Master <u>Budgets & Responsibility Accounting</u>	, 4, 7, 9
		Exam 03	
21-Nov	23-Nov	Chapter 24 Flexible <u>Budgets</u> and Standard Costs	1, 6, 9
28-Nov	30-Nov	<u>Chapter 25 ABC and Other Cost Management Tools</u>	1, 2, 6, 6
5-Dec	7-Dec	<u>Chapter 26 Special Business Decisions & Capital Budgets</u>	1, 2, 3, 5, 7, 8
		Final Exam Date/Time/Location to be Announced	