

FD'02

BU 212 – PRINCIPLES OF MANAGERIAL ACCOUNTING

Chaminade University of Honolulu
Fall 2002

Instructor: Richard Y. Kido
Class Meetings: M, W, F 10:00 – 10:50 AM
Location: Eiben Hall – Room 207

Office Hours: M, W, F 8:00 – 9:00 AM; T, Th 3:30 – 4:30 PM
Telephone:
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Catalog Course Description

Principles and procedures for valuing assets and measuring income, recording and reporting of financial information for use in decision-making.

Course Objectives

Accounting has been called “the language of business.” Accounting concepts and terminology permeate throughout the business world. Managers and corporate decision-makers must possess adequate accounting knowledge to effectively make decisions. This course is intended to provide a basic level of knowledge for future leaders in all fields of business, as well as provide the foundation for students interesting in majoring in Accounting.

Accounting is an extremely difficult subject area. Consequently, students will be expected to contribute a significant amount of time outside of the classroom during the semester. **It is expected that students will need to spend a minimum of 10 – 15 hours per week outside of class to succeed in this course.** It has been found that the study of Accounting is facilitated by the use of study groups. We will be assigning group work in class, however, it is encouraged that students form outside study groups as well.

Course Textbook

Horngren, Harrison, Bamber, *Accounting, Fifth Edition*. Upper Saddle River, New Jersey, Prentice Hall.

Grading and Assignments

Grades will be based on the following assignments and distribution of points.

Exams (4)	400 points
Final Exam	100 points
Daily Quizzes	60 points
Homework Assignments	100 points
Group Project	40 points
Total possible	700 points

There are no extra credit opportunities in this course.

The grading scale will be as follows:

630 – 700 points	A
560 – 629 points	B
490 – 559 points	C
420 – 489 points	D
Below 420 points	F

Exams

There will be 4 exams throughout the course, each covering 3 or 4 chapters as indicated on the course schedule. Each exam is worth 100 points. Exams are closed book/closed notes; however, students will be allowed to bring in three sheets of 8 ½ by 11 paper (front and back) to use as a “cheat sheet” for each exam. The “cheat sheets” must be hand-written (i.e. no 4 point font typed pages).

Final Exam

A comprehensive exam covering chapters 13 – 26 will be given on Monday, December 9. The final exam is worth 100 points. The “cheat sheets” prepared for the previous exams will be allowed for the final exam.

Daily Quizzes

As is indicated on the course schedule, there will be a daily quiz for most days of class. The daily quizzes are short answer questions and are designed to test your knowledge of basic topic covered the previous class. There are a total of 31 daily quizzes, of which the best 30 are applied toward the grade. Each daily quiz is worth 2 points each. Daily quizzes cannot be made up; if you are not in class, you will be given a zero score for that quiz.

Homework Assignments

Homework assignments that are to be turned in are indicated on the class schedule. Homework assignments are worth 10 points each; the best 10 scores will count toward your grade. Late assignments will be discounted according to the degree of lateness.

Group Project

A group project will be assigned in class and is worth 40 points. The group assignments will be made during the first class. Group work is intended to be performed outside of class; however class time may be allowed on occasion for group discussions and project work.

CHAMINADE UNIVERSITY OF HONOLULU
 BUSINESS 212 - INTRODUCTION TO MANAGERIAL ACCOUNTING
 Professor Richard Kido
 Class Schedule

<u>Class</u>	<u>Day</u>	<u>Date</u>	<u>Topic</u>	<u>Assignments</u>
1	MON	Aug 26	Introduction	
2	WED	Aug 28	Discussion - Chapter 13	Exercises 13-2, 13-4, 13-5, 13-8 13-9, 13-11 Problem 13-7A (Turn-in)
3	FRI	Aug 30	Review Chapter 13 Homework Daily Quiz #1	
	MON	Sept 2	Holiday - Labor Day	
4	WED	Sept 4	Discussion - Chapter 14 Daily Quiz #2	Exercises 14-2, 14-3, 14-5, 14-9 Problem 14-1A (Turn-in)
5	FRI	Sept 6	Review Chapter 14 Homework Daily Quiz #3	
6	MON	Sept 9	Discussion - Chapter 15 Daily Quiz #4	Exercises 15-1, 15-2, 15-4, 15-8 Problem 15-1A (Turn-in)
7	WED	Sept 11	Review Chapter 15 Homework Daily Quiz #5	
8	FRI	Sept 13	Exam 1 - Chapters 13-15	
9	MON	Sept 16	Review of Exam 1	
10	WED	Sept 18	Discussion - Chapter 16 Daily Quiz #6	Exercises 16-1, 16-2, 16-5, 16-8 16-9 Problem 16-2A (Turn-in)
11	FRI	Sept 20	Review Chapter 16 Homework Daily Quiz #7	
12	MON	Sept 23	Discussion - Chapter 17 Daily Quiz #8	Exercises 17-2, 17-3, 17-6, 17-11 Problem 17-3A & 17-4A (Turn-in)
13	WED	Sept 25	Review Chapter 17 Homework Daily Quiz #9	

<u>Class</u>	<u>Day</u>	<u>Date</u>	<u>Topic</u>	<u>Assignments</u>
14	FRI	Sept 27	Review Chapter 17 Homework (Con't) Daily Quiz #10	
15	MON	Sept 30	Discussion - Chapter 18 Daily Quiz #11	Exercises 18-2, 18-3, 18-4, 18-7 18-8, 18-9 Problem 18-4A (Turn-in)
16	WED	Oct 2	Review Chapter 18 Homework Daily Quiz #12	
17	FRI	Oct 4	Discussion - Chapter 19 Daily Quiz #13	Exercises 19-1, 19-4, 19-5, 19-6 19-9 Problem 19-2A (Turn-in)
18	MON	Oct 7	Review Chapter 19 Homework Daily Quiz #14	
19	WED	Oct 9	Exam 2 - Chapters 16-19	
20	FRI	Oct 11	Review Exam 2	
	MON	Oct 14	Holiday - Discovers Day	
21	WED	Oct 16	Discussion - Chapter 20 Daily Quiz #15	Exercises 20-1, 20-3, 20-5, 20-6 20-7 Problem 20-2A (Turn-in)
22	FRI	Oct 18	Review Chapter 20 Homework Daily Quiz #16	
23	MON	Oct 21	Review Chapter 20 Homework (Con't) Daily Quiz #17	
24	WED	Oct 23	Discussion - Chapter 21 Daily Quiz #18	Exercises 21-2, 21-5 Problem 21-6A (Turn-in)
25	FRI	Oct 25	Review Chapter 21 Homework Daily Quiz #19	
26	MON	Oct 28	Discussion - Chapter 22 Daily Quiz #20	Exercises 22-2, 22-4, 22-6, 22-9 Problem 22-4A (Turn-in)
27	WED	Oct 30	Review Chapter 22 Homework Daily Quiz #21	

<u>Class</u>	<u>Day</u>	<u>Date</u>	<u>Topic</u>	<u>Assignments</u>
28	FRI	Nov 1	Exam 3 - Chapters 20-22	
29	MON	Nov 4	Review Exam 4	
30	WED	Nov 6	Discussion - Chapter 23 Daily Quiz #22	Exercises 23-2, 23-4, 23-5, 23-7 23-9 Problem 23-1A (Turn-in)
31	FRI	Nov 8	Review Chapter 23 Homework Daily Quiz #23	
32	MON	Nov 11	Discussion - Chapter 24 Daily Quiz #24	Exercises 24-1, 24-6, 24-7, 24-9 Problem 24-5A (Turn-in)
33	WED	Nov 13	Review Chapter 24 Homework Daily Quiz #25	
34	FRI	Nov 15	Review Chapter 24 Homework (Con't) Daily Quiz #26	
35	MON	Nov 18	Discussion - Chapter 25 Daily Quiz #27	Exercises 25-1, 25-9
36	WED	Nov 20	Review Chapter 25 Homework Daily Quiz #28	
37	FRI	Nov 22	Discussion - Chapter 26 Daily Quiz #29	Exercises 26-1, 26-2, 26-5, 26-7 26-8, 26-10, 26-11, 26-12
38	MON	Nov 25	Review Chapter 26 Homework Daily Quiz #30	
39	WED	Nov 27	Review Chapter 26 Homework (Con't) Daily Quiz #31	
	FRI	Nov 29	Holiday - Thanksgiving	
40	MON	Dec 2	Exam 4 - Chapters 23-26	
41	WED	Dec 4	Review Exam 4	
42	FRI	Dec 6	Review for Final Exam	
43	MON	Dec 9	FINAL EXAM - Chapters 13 - 26	