IMPERIAL VALLEY COLLEGE

Basic Course Information

Semester:	**Winter 2026**	Instructor Name:	**Todd Hansink**
Course Title & #:	**ACCT 220**	Email:	**todd.hansink@imperial.edu**
CRN #:	**15269**	Webpage (optional):	
Classroom:	**812**	Office #:	**809-C**
Class Dates:	**Jan 5 – Feb 4**	Office Hours:	**After Class**
Class Days:	**Monday through Friday**	Office Phone #:	**Canvas email**
Class Times:	**10:15am – 12:15pm**	Emergency Contact:	**todd.hansink@imperial.edu**
Units:	**4**	Class Format:	**In Person + Online**

Course Description

Covers how managers use accounting information in decision-making, planning, directing operations, and controlling. Focuses on cost terms and concepts, cost behavior, cost structure, and cost-volume-profit analysis. Examines profit planning, standard costs, operations and capital budgeting, cost control, and accounting for costs in manufacturing organizations. (CSU, UC)

Course Prerequisite

ACCT 210

Student Learning Outcomes

Upon course completion, the successful student will have acquired new skills, knowledge, and or attitudes as demonstrated by being able to:
SLO 1: Construct and analyze accounting information for the purpose of making business decisions.
SLO 2: Prepare and evaluate information and reports used by management to plan, direct, motivate, and control manufacturing processes for various business costing models.
SLO 3: Develop a cost behavior model for the purpose of making business decisions.
SLO 4: Interpret and analyze the Income Statement, Balance Sheet, and Statement of Cash Flows for the purpose of making business decisions. (ILO1, ILO2, ILO4)

Course Objectives

Upon satisfactory completion of the course, students will be able to:

1. Identify and explain the differences between financial and managerial accounting and will demonstrate a working knowledge of the commonly used definitions employed in financial and managerial accounting.
2. Classify and differentiate among the various types of costs using various mathematical models to classify, estimate, and predict and assign costs.
3. Generate the costs of production and assign them to various inventory accounts using both job-costing and process-costing systems.

4. Utilize activity-based costing, variable costing, and cost-volume-profit analyses to determine a company's break-even point for a manufacturing environment.
5. Analyze and allocate costs utilized to evaluate departmental performance, make processing decisions, perform short-term decision making, and determine product prices.
6. Prepare both static and flexible budgets for various types of business entities for planning and control purposes.
7. Analyze costs in terms of standards and determine the amount and nature of the variances from the standard.
8. Determine inventory values using both absorption and variable costing and prepare related income statements using both traditional and contribution margin formats.
9. Apply both discounted cash flow and non-discounted cash flow models to selected capital investment projects.
10. Prepare statements of cash flow and perform financial statement analyses on various types of business entities.
11. Identify the ethical implications inherent in managerial accounting and reporting and be able to apply strategies for addressing them.

Textbooks & Other Resources or Links

Financial & Managerial Accounting

Carl Warren; OPEN; Jefferson Jones; William B. Tayler ISBN-13: 9798214040288 17th Edition © 2026

CNOWv2 + eBook

ISBN-13: 9798214040325

Do not buy a book without an access code.

If you buy just the access code, you will receive a free e-book. However, for a little more money you may purchase a loose-leaf textbook.

See announcement in Canvas for more details.

Course Requirements and Instructional Methods

Out of Class Assignments: The Department of Education policy states that one (1) credit hour is the amount of student work that reasonably approximates not less than one hour of class time and two (2) hours of out-of-class time per week over the span of a semester. WASC has adopted a similar requirement.

Course Grading Based on Course Objectives

Chapter Cengage Homework	45% of Grade
Online Chapter Exams	15% of Grade
In-Class Exams	25% of Grade
Attendance	15% of Grade

Typical Grading Scale:

90% to 100% = A
80 to 89 = B
70 to 79 = C

Note: All students start with 100 attendance points. Ten points will be deducted for each absence, and five points will be deducted for each tardy.

Academic Honesty (Artificial Intelligence -AI)

IVC values critical thinking and communication skills and considers academic integrity essential to learning. Using AI tools as a replacement for your own thinking, writing, or quantitative reasoning goes against both our mission and academic honesty policy and will be considered academic dishonesty, or plagiarism unless you have been instructed to do so by your instructor. In case of any uncertainty regarding the ethical use of AI tools, students are encouraged to reach out to their instructors for clarification.

Accessibility Statement

Imperial Valley College is committed to providing an accessible learning experience for all students, regardless of course modality. Every effort has been made to ensure that this course complies with all state and federal accessibility regulations, including Section 508 of the Rehabilitation Act, the Americans with Disabilities Act (ADA), and Title 5 of the California Code of Regulations. However, if you encounter any content that is not accessible, please contact your instructor or the area dean for assistance. If you have specific accommodations through ***DSPS***, contact them for additional assistance.

We are here to support you and ensure that you have equal access to all course materials.

Course Policies

Electronic Devices: Cell phones and electronic devices must be turned off and put away during class unless otherwise directed by the instructor.

No Cell Phone Calculators may be used during examinations. Only basic math calculators may be used.

Attendance and Participation: All students start with 100 attendance points.

Ten points will be deducted for each absence.

Five points will be deducted for each tardy.

Points will be deducted for wearing air pods, etc.

Points will be deducted for leaving early.

Points will be deducted for looking at phone or ipad.

Points will be deducted for exhibiting a pattern of taking breaks to wander around.

Points will be deducted for appearing to be sleeping.

Points will be deducted for lack of participation, or lack of good listening behaviors.

Try to never be absent or tardy!

PS: I regret to need to write the above, but I've noticed an increasing number of students (a few per class) that need this kind of supervision. I apologize to all my students that didn't need this reminder.

Financial Aid

Your Grades Matter! In order to continue to receive financial aid, you must meet the Satisfactory Academic Progress (SAP) requirement. Makings SAP means that you are maintaining a 2.0 GPA, you have successfully completed 67% of your coursework, and you will graduate on time. If you do not maintain SAP, you may lose your financial aid. If you have questions, please contact financial aid at finaid@imperial.edu.

IVC Student Resources

IVC wants you to be successful in all aspects of your education. For help, resources, services, and an explanation of policies, visit http://www.imperial.edu/studentresources or click the heart icon in Canvas.

Anticipated Class Schedule/Calendar

January	5	M	Introduction
	6	T	12
	7	W	12
	8	Th	14
	9	F	Practice Exam 12, 14
	12	M	Exam 12, 14
	13	T	15
	14	W	16
	15	Th	Practice Exam 15, 16
	16	F	Exam 15, 16
	19	M	Holiday
	20	T	20
	21	W	20
	22	W	22
	23	F	22
	26	M	Practice Exam
	27	T	In-Class Exam 20, 22
	28	W	25
	29	Th	25
	30	F	26
February	2	M	26
	3	T	Practice Exam
	4	W	In-Class Exam 25, 26