University of Hawaii  
Shidler College of Business  

ACC 660 Syllabus  
Analysis and Decision-Making  
Spring 2018  

Instructor: Terri Fujii, MAcc, CPA  
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Email: tfujii@cwassociatescpas.com  
Office: A404c  
Classroom: D101  
Office hours: By appointment (preferably after class ends) (not more than 30 minutes per student per appointment)  

Dates: January 8 to May 11, 2018  
6:00 to 8:45 pm  

Textbook: There is no textbook for this course, as the course focuses on case studies.  

Prerequisites: ACC 625 and last semester/year of the Master of Accounting program.  

Change in status: Follow the UH process and deadlines for dropping a class. If you did not drop the class, and do not attend the class, you will receive a grade of “F” for the course.  

Course description: ACC 660 is the capstone class taken in the last semester/year of the Master of Accounting program. The course is designed around case studies and group presentations/individual assignments on various topics (financial accounting, auditing, business management, risk management, etc.) to allow you to apply what you have learned in your business and accounting courses. The cases are detailed in the class schedule at the end of this syllabus.  

Course objective: Upon completion of the course, students should be able to apply business and accounting concepts to various situations and effectively present what has been learned from each case. The objectives can only be met if the student has a good understanding of accounting and business concepts, completes the assignments and actively participates in the classroom learning experience.  

Attendance: In order to achieve the course objectives, students are required to attend (arriving on time) and participate in the classes. Arriving to class more than 15 minutes late without an acceptable reason will be considered non attendance. Lack of attendance will mean that the student will not receive any points for that class presentation. Attendance does not just mean being physically present, but also being attentive during the class (i.e., not disrupting the class or other students, not sleeping, and not using electronic devices such as cellphones). Being physically
present does not guarantee points for attendance. The instructor has the ability to
deduct points for unprofessional behavior in the classroom.

Homework: There are no specific homework assignments as there is no textbook and no
exercise or problems to be completed. Homework will entail meeting with your
assigned group and preparing for the following week’s presentation.

Assignments: A different case will be assigned each week. The case will be briefly discussed
the week prior to the presentation. Refer to the attached schedule. Students are
to purchase the assigned case. The specific case assigned to each week may
change depending on the availability of the professional that may be assisting in
the evaluation of the group presentations. Each group is to review the case,
conduct the appropriate research and prepare its presentation. The length of the
presentation will depend on the number of groups and will be communicated the
week prior to the presentation. Students will be assigned to a group of four to
five students each week. Students are not allowed to change to a different group
or to change the assigned members of each group. The students assigned to each
group will change with each case.

Grading: Professionals may be asked to attend and participate in the evaluation of the
group presentations. A total of 25 points can be earned by each student for each
group presentation. The points will be made up of points awarded by fellow
team members, points awarded by the attending professional, and points awarded
by the instructor. The points of the professional and instructor will weigh 80%
and the points of the other team members will weight 20%. The evaluation
forms to be used will be provided and reviewed on the first day of class.

Grading will not be based on a curve but based only on each student’s total
points. A grade of “A” will require at least 90% of the total points, a grade of
“B” will require at least 80% of the total points, a grade of “C” will require at
least 70% of the total points, a grade of “D” will require at least 60% of the total
points, and any points lower than 60% will be a grade of “F”.

There are no make-up points for classes that are missed. Each student is
responsible for keeping track of the number of points earned. Points earned as
accumulated by the instructor will be provided mid-semester and on the last day
of class to verify against the student’s records.

Student conduct: Students are expected to behave in a professional manner as would be expected
by any employer. Inappropriate behaviors for which points will be deducted
include disruptive behavior (use of cell phones during class, as an example),
inattentiveness, disrespecting fellow students, and begging for points.

Academic Honesty: Students are expected to behave with integrity in all
academic endeavors. Cheating, plagiarism, as well as any other form of
academic dishonesty, will not be tolerated. All incidents will be handled in
accordance with the UH Student Code of Conduct. The UH Student Code of
Please become very familiar with the University Student Conduct Code so you can make conscience and informed choices about your behavior. Some relevant portions of the code are included below for your convenience.

Acts of dishonesty, types of behavior that conflict with the community standards that the UH values and expects of students, include but are not limited to the following:

a. cheating, plagiarism, and other forms of academic dishonesty,
b. furnishing false information to any UH official, faculty member, or office,
c. forgery, alteration, or misuse of any UH document, record, or form of identification.

The term "cheating" includes, but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examinations; (2) use of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; (3) the acquisition, without permission, of tests or other academic material belonging to a member of the UH faculty, staff or student (4) engaging in any behavior specifically prohibited by a faculty member in the course syllabus or class discussion.

The term "plagiarism" includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgement. It also includes the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

In addition to the above, the instructor specifically prohibits the following behaviors, and includes them within the definition of academic dishonesty: (1) providing another student with any form of direct or indirect, unauthorized assistance on any assignment, quiz, test or exam; and (2) copying, or recording in any manner, test or exam questions or answers.

Please NOTE: UH disciplinary proceedings may be instituted against a student charged with conduct that potentially violates both the criminal law and this Student Conduct Code (that is, if both possible violations result from the same factual situation) without regard to the pendency of civil or criminal litigation in court or criminal arrest and prosecution.

If a student is caught committing an act of Academic Dishonesty, as defined in the University Student Conduct Code, they will receive a grade of “F” for the course and be referred for disciplinary action as provided for by the University Student Conduct Code.
Disclosures: This syllabus is a general plan and provides general guidance. It is not all encompassing and is subject to change. Changes may be made based on the availability of the professional.

Location: In the event of the need to evacuate the classroom, students are to meet curbside along University Avenue near the parking lot.

Supplies: Each student is to bring his/her own supplies to the class including writing instruments, paper, textbook, etc. including a basic calculator (i.e., not one on an iPhone). The instructor will not have any supplies available.

Disability access Students with disabilities are encouraged to contact the KOKUA Program for information and services. Confidentiality is maintained and there is no charge for the services. Contact KOKUA at 956-7511 or kokua@hawaii.edu.
### ACC 660

Case Study Assignments

The cases can be obtained at: [http://cb.hbsp.harvard.edu/cbmp/access/72528233](http://cb.hbsp.harvard.edu/cbmp/access/72528233)

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<tr>
<th>Date</th>
<th>Topic</th>
<th>Case</th>
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<tbody>
<tr>
<td>1/12/2018</td>
<td>Introductions, class review and survey</td>
<td>Mama J’s Marmalade (individual due 1/26)</td>
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<td></td>
<td>Prepare financial statements</td>
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<tr>
<td>1/19/2018</td>
<td>Audit a section of financial statement</td>
<td>Mama J’s Marmalade (client interviews)</td>
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<tr>
<td>1/26/2018</td>
<td>Financial analysis</td>
<td>Public charter schools (individual)</td>
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<tr>
<td>2/2/2018</td>
<td>Audit a section of financial statement</td>
<td>Mama J’s Marmalade (group presentation)</td>
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<td>2/9/2018</td>
<td>Revenue recognition</td>
<td>JetBlue (group presentation)</td>
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<tr>
<td>2/16/2018</td>
<td>Leasing</td>
<td>Persistent Learning (individual)</td>
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<tr>
<td>2/23/2018</td>
<td>Accountancy in Hawaii</td>
<td>Group presentation/debate</td>
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<tr>
<td>3/2/2018</td>
<td>Deferred taxes</td>
<td>Ford Motor Company (group presentation)</td>
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<td>3/9/2018</td>
<td>Pensions</td>
<td>General Motors (group presentation)</td>
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<td>3/16/2018</td>
<td>Fraud</td>
<td>Mama J’s Marmalade (individual)</td>
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<td>3/23/2018</td>
<td>Fraud</td>
<td>Mama J’s Marmalade (group)</td>
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<td>3/30/2018</td>
<td>SPRING BREAK</td>
<td>NA</td>
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<td>4/6/2018</td>
<td>Internal controls</td>
<td>New Century Financial Corp (group)</td>
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<td>4/13/2018</td>
<td>Financial statements</td>
<td>Royal Collection (individual)</td>
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<td>4/20/2018</td>
<td>Financial statements</td>
<td>Royal Collection (group presentation)</td>
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<td>4/27/2018</td>
<td>Nonprofit accounting</td>
<td>Theatre Calgary (group)</td>
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<tr>
<td>5/4/2018</td>
<td>Hawaii public companies</td>
<td>Group presentation</td>
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