

**University of Hawai'i at Mānoa**  
**Fall 2021 Shidler College of Business – MBA Program**  
**BUS 624 Accounting for Decision-Making (CRN 81067)**

Course: BUS 624  
Meeting Days: Thursday; 6 to 8:45 pm  
Classroom Number: Spalding 155  
Dates of Tutorial: Aug 16 – Aug 26, 2021  
Dates of Course: Sep 2 – Dec 16, 2021

Instructor: Myron Mitsuyasu, CPA & MBA  
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Office Phone: 956-7332  
Office Location/Hours: Online/By Appt

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**Pre-requisites:** Completing the 12 contact-hour tutorial (as noted in this syllabus), or waiver by Shidler Administrative Staff.

*The 12 contact-hour tutorial is taught online using **Zoom and Laulima**. It is not a self-paced course. Students are expected to participate in the Zoom sessions at the class times indicated in this syllabus. This requires you to have reliable access to a computer with functioning camera, speaker and microphone and connection to the internet. **Also, students are required to turn on their video camera (and microphone, when speaking) while attending class.** Use of Laulima is required for certain graded assignments.*

**Course Description:** Accounting tools for business professionals focusing on the role of accounting information in capital markets, managerial decision-making and corporate governance.

**Student Learning Outcomes:**

1. Students will develop an in-depth understanding of the measurement concepts involved in external financial accounting reports and be able to understand and interpret real world accounting reports.
2. Students will develop an understanding of the use of accounting information by external stakeholders (including shareholders, financial analysts, and other capital market participants).
3. Students will develop an understanding of the use of accounting information by internal management for strategic use and decision-making.
4. Students will learn about the role of accounting in the process of governance and control over organizations.

I have planned this course for you to take the initiative and to make the commitment to prepare for class and to complete the required assignments. Please let me know if you would like help with preparing for class and/or completing assignments.

**STUDENTS WITH DISABILITIES** - If a student has a documented disability and requires accommodations, please contact the KOKUA Program QLCSS 013, or Ann Ito, KOKUA Program Director at 956-7511.

**TEXT BOOK: (student access instructions posted in Laulima)**

Financial & Managerial Accounting for MBAs, 6e  
by Easton, Halsey, McAnally. Publisher: Cambridge Business Publishers

The textbook will be referred to throughout the semester; thus, you are expected to have it readily available for use when you attend class. Also, you are expected to register for MyBusinessCourse (“MBC”). There you will find study aides, such as videos, guided examples, etc., to help you.

**Course Grading Policy:**

<u>Attendance</u>	<u>20 = 4%</u>
<u>Review Financial Statements via Laulima:</u>	
<u>5 at 12 pts each (individual work)</u>	<u>60 = 12%</u>
<u>Case Study–GPI (individual work)</u>	<u>30 = 6%</u>
<u>Case Study: 3 at various pts each (group work)</u>	<u>90 = 18%</u>
<u>Comprehensive Financial Statements Analysis</u>	
<u>&amp; Report (group work)</u>	<u>100 = 20%</u>
<u>Exam - cumulative</u>	<u>200 = 40%</u>
<u>TOTAL</u>	<u>500 = 100%</u>

\*\*\* IMPORTANT \*\*\* To be fair to all students asking for make-ups/extensions after the due date will be denied.

For all written assignments, please give appropriate recognition to sources of material which were quoted or substantially paraphrased.

**Class Attendance is Required – to be fair to all students no make-ups/no exceptions without prior approval from the Instructor**

- Students are required to attend the entire class to earn class attendance points. As a result, attendance will be taken during class. Scoring will be based on the following:

Absences	Aug/Sep	Sep/Oct	Oct/Nov	Nov/Dec	Total
0 to 1	5 pts	5 pts	5 pts	5 pts	20
2 to 3	2.5 pts	2.5 pts	2.5 pts	2.5 pts	10
4 to 5	1 pt	1 pt	1 pt	1 pt	4
6+	0	0	0	0	0

- While in class you are expected to be respectful of and courtesy to others, which include but are not limited to: promptly arriving for class and being courteous and conscious of others when speaking and while others are speaking.

**Projects 1 thru 5 via Laulima – to be fair to all students no make-ups/no extensions without prior approval from the Instructor**

See Laulima’s Projects for Form 10-K and financial statements related to Home Depot and McDonald’s.

**Cases – to be fair to all students no make-ups/no extensions without prior approval from the Instructor**

See below and Laulima’s Cases for additional information.

**Comprehensive Financial Statements Analysis & Report – to be fair to all students no make-ups/no extensions without prior approval from the Instructor**

See below for additional information.

**Exam – to be fair to all students no make-ups/no extensions without prior approval from the Instructor**

The exam allows students an opportunity to apply and reinforce their understanding of various accounting topics/concepts covered throughout this class.

- Exam is two parts:
  - 1) In-class - consists of true/false and multiple-choice questions. You will earn points based on the number of correct responses.
    - Students are allowed to use printed/handwritten notes and/or a 10-key hand-held calculator.
    - **During the in-class exam, NO access to memory storage or photographic devices, computers, tablets, mobile phones, etc. are allowed. Also, just to be clear, computers, tablets, mobile phones, etc. are NOT allowed to be used as a 10-key hand-held calculator.**
  - 2) Take-home – consists of problems. You will earn points based on the number of correct responses.
- **Both the in-class and take-home exam questions and your responses are not to be shared, copied, photographed, etc. Also, the in-class exam and your responses must be returned to the Instructor at the end of the exam period.**
- If an exam must be missed, **you MUST notify me prior to the start of the exam. No make-up exam will be given without prior notification** unless you have a legitimate and/or unavoidable circumstance (serious illness, family emergency, etc.). **Proper documentation for the absence is required.** A make-up exam, if allowed, will be scheduled by the Instructor.

**Grades:**

Student achievement is designated by the following grades:

Excellent:	Above Average	Average	Below Average
500 – 485 A+; 4.0	449 – 435 B+; 3.5	399 – 385 C+; 2.3	349 – 335 D+; 1.3
484 – 465 A; 4.0	434 – 415 B; 3.0	384 – 365 C; 2.0	334 – 315 D; 1.0
464 – 450 A-; 3.7	414 – 400 B-; 2.7	<b>364 – 350 C-; 1.7</b>	314 – 300 D-; 0.7
			299 – 0 F; 0.0

Note: Minimal passing grade is “C-“

**To be fair to all students, grades are NOT based on a curve nor are they moved up or down to the next grade level. Also, this course does NOT offer extra credit.**

FYI: All scores for all assignments will be posted to Laulima’s Gradebook. I encourage you to consistently monitor your scores throughout the semester for accuracy because they will be used to determine your final grade. Your final grade will be submitted on Monday, December 20, 2021 at 10:00 am HST.

**MANDATED DISCLAIMERS - SCHOOL OF ACCOUNTANCY and SHIDLER COLLEGE of BUSINESS** - Information contained in this course syllabus may be subject to change by the Instructor. Changes may be necessary to clarify how students earn points per assignment and/or to enhance learning outcomes as the semester progresses. Updates to the syllabus will be communicated via announcements in class and/or by email.

**ALTERNATIVE MEETING PLACE** – In case of significant disruptions before or during class (e.g., bomb threat), please meet the Instructor in front of the Sinclair Library and you will be given further instructions.

Date	<p style="text-align: center;"><b>Pre-Class Reading  Assignments &amp; Deliverables  Course Calendar – subject to changes/adjustments  in order to enhance learning outcomes</b></p>	<p style="text-align: center;"><b>In-Class  Practice Problems</b></p>
Zoom T#1 Mon, Aug 16 6 to 9 pm	<p>Introductions &amp; Overview of Course  Module 0 (not in textbook): Overview of Business  Module 0 (not in textbook): Financial Statement Analysis &amp; Ratios  Module 14: Managerial Accounting for MBAs  Module 23: Responsibility Accounting (pgs. 23-3 thru 5)  Module 24: Segment Reporting (pgs. 24-3 thru 7) and Balanced Scorecard (pgs. 24-20 thru 23)</p>	M#14: 12, 20 & 26
Zoom T#2 Wed, Aug 18 6 to 9 pm	<p>Module 1: Financial Accounting for MBAs &amp; Apdx 1A &amp; 1B  Module 2: Introducing Financial Statements (pgs. 2-3 thru 24)  <i>Read and Discuss GPI Case</i></p>	M#1: 22, 25, 28, 34, 36, 41 & 53 M#2: 19, 20, 33, 38 & 41
Zoom T#3 Thr, Aug 19 6 to 9 pm	<p>Module 11: Cash Flows (pgs. 11-3 thru 9, 16, 18 &amp; 25 thru 28)  Module 3: Transactions, Adjustments, and Financial Statements (pgs. 3-3 thru 17)  <i>Review and discuss deliverables for Financial Statements Analysis &amp; Report</i>  <i>Individual Work – PRACTICE &amp; NOT GRADED</i>  <i>Review Financial Statements #0</i>  <i>via Laulima; due Fri, Aug 20 by 12 pm (noon)</i></p>	M#11: 22, 23, 41 & 49 M#3: 14 & 42
Zoom T#4 Thr, Aug 26 6 to 9 pm	<p>Module 4: Analyzing and Interpreting Financial Statements (pgs. 4-3 thru 24) &amp; Apdx 4C (pgs. 4-35 thru 41)  Module 24: Investment Center Evaluation Measures (pgs. 24-13 thru 19)  <i>Individual Work - Review Financial Statements #1</i>  <i>via Laulima; due Fri, Aug 27 by 12 pm (noon)</i></p>	M#4: 30, 31 & 42 M#24: 29(a, b & d)

<b>Date</b>	<p style="text-align: center;"><b>Pre-Class Reading  Assignments &amp; Deliverables</b></p> <p style="text-align: center;"><b>Course Calendar – subject to changes/adjustments  in order to enhance learning outcomes</b></p>	<p style="text-align: center;"><b>In-Class  Practice Problems</b></p>
Sep 2	<p>Module 5: Revenues (pgs. 5-3 thru 9 &amp; 11 thru 17), Receivables (pgs. 5-19 thru 24), and Operating Expenses (pgs. 5-25 thru 30)</p> <p style="text-align: center;"><i>Groups to present* an overview of their company—what it does and interesting “to knows” about it</i></p> <p style="text-align: center;"><i>Individual Work - Review Financial Statements #2 &amp; #3 via Laulima; due Fri, Sep 3 by 12 pm (noon)</i></p>	M#5: 13, 15, 20, 23 thru 28, 34, 45 & 52
Sep 9	<p>Module 6: Inventories (pgs. 6-3 thru 9), Accounts Payable (pgs. 6-12 thru 16), and Long-Term Assets (pgs. 6-17 thru 21 &amp; 25 thru 27)</p> <p style="text-align: center;"><i>Individual Work - Review Financial Statements #4 &amp; #5 via Laulima; due Fri, Sep 10 by 12 pm (noon)</i></p>	M#6: 13, 15, 17, 19, 30 & 31
Sep 16	<p>Module 7: Current (pgs. 7-3 thru 8) and Long-Term Liabilities (pgs. 7-9 thru 15) and Apdx A: Compound Interest Tables (pgs. 7-25 thru 30)</p> <p style="text-align: center;"><i>Groups to present* their Balance Sheets, Income Statements and Ratios with comparative data</i></p>	M#7: 9, 10, 13, 28, 30, 37 & 48
Sep 23	<p>Module 8: Stock Transactions (pgs. 8-3 thru 11), Dividends (pgs. 8-16 thru 21), and EPS (pgs. 8-23 thru 25)</p> <p style="text-align: center;"><i>Groups to present* their thoughts from MD&amp;A, Message from the Company and Auditor’s Reports</i></p>	M#8: 20, 21, 24, 27, 30, 31 & 33
Sep 30	<p>Module 9: Intercorporate Investments (pgs. 9-3 thru 14 &amp; 17 thru 22)</p> <p>Module 10: Leases (pgs. 10-3 thru 6, 8 &amp; 9), Pensions (pgs. 10-11 thru 13 &amp; 15 thru 18), and Income Taxes (pgs. 10-24 thru 27 &amp; 29)</p> <p style="text-align: center;"><i>Groups to present* their Draft Strategies</i></p>	M#9: 20, 27, 29, 31, 36 & 41 M#10: 28(b, c & d), 31 & 34
Oct 7	<p style="text-align: center;"><i>Groups to present* and submit** their project with recommendations (Reminder: students to submit* his/her group evaluation.)</i></p> <p style="text-align: center;"><i>**Fri, Oct 8 by 12 pm (noon) via email</i></p> <p style="text-align: center;"><i>Round Table Chat – each student to share his/her lesson(s) learned from working on the financial statement analysis project</i></p>	

\*Each student from each group must participate in the group presentation. This is to allow all students to display his/her preparation and presentation skills.

<b>Date</b>	<b>Pre-Class Reading Assignments &amp; Deliverables Course Calendar – subject to changes/adjustments in order to enhance learning outcomes</b>	<b>In-Class Practice Problems</b>
Oct 14	Module 15: Cost Behavior (pgs. 15-3 thru 10), Activity Analysis, and Cost Estimation (pgs. 15-11 & 12 & 17 thru 21) Module 24: Transfer Pricing (pgs. 24-7 thru 12) <b><i>Groups to discuss their thoughts/comments Case: Hula Island</i></b>	M#15: 16, 18, 19(a), 21(a) & 27 M#24: 18, 19 & 25
Oct 21	Module 16: Cost-Volume-Profit Analysis and Planning (pgs. 16-3 thru 10 & 13 thru 20) <b><i>Groups to present* and submit** – Case: Hula Island **Fri, Oct 22 by 12 pm (noon) via email</i></b>	M#16: 19, 20, 22 & 24
Oct 28	Module 17: Relevant Costs and Benefits for Decision Making (pgs. 17-3 thru 21) <b><i>Groups to discuss their thoughts/comments - Case: Over-land Trucking &amp; Freight</i></b>	M#17: 12, 15, 16, 17, 21, 23 & 26
Nov 4	Module 18: Product Costing: Job and Process Operations (pgs. 18-3 thru 9 & 16 thru 20) & Apdx 18A (pgs. 18-26, 27 & 30) Module 19: Activity-Based Costing (pgs. 19-3 thru 14), Customer Profitability (pgs. 19-16 thru 18), and Activity-Based Management (pgs. 19-19 & 20) <b><i>Groups to present* and submit** - Case: Over-land Trucking &amp; Freight; **Fri, Nov 5 by 12 pm (noon) via email</i></b>	M#18: 24, 25 & 30  M#19: 18, 25 & 27
Nov 11	Module 20: Additional Topics in Product Costing (pgs. 20-3 thru 7 & 10 thru 14) <b><i>Groups to discuss their thoughts/comments – Case: TallTree2 Casino</i></b>	M#20: 18, 23 & 33
Nov 18	Module 21: Pricing and Other Product Management Decisions (pgs. 21-3 thru 16 & 17 thru 19) <b><i>Groups to present* and submit** – Case: TallTree2 Hotel Casino; **Fri, Nov 19 by 12 pm (noon) via email</i></b>	M#21: 17, 22 & 33
Nov 25	<b><i>***Holiday – Thanksgiving***</i></b>	
Dec 2	Module 22: Operational Budgeting and Profit Planning (pgs. 22-3 thru 13 & 16 thru 19)	M#22: 19, 20, 27 & 33
Dec 9	Module 23: Standard Costs and Performance Reports (pgs. 23-6 thru 14 and 18 thru 21) <b><i>Individuals to present and submit** - Case: Greater Persons, Inc. **Fri, Dec 10 by 12 pm (noon) via email</i></b>	M#23: 16, 17, 19, 22, 25 & 27
Dec 16	<b><i>Exam – Cumulative 2-parts – in-class and take-home</i></b>	

\*Each student from each group must participate in the group presentation. This is to allow all students to display his/her preparation and presentation skills.

### **60 pts - Individual Work - Review Financial Statements (5) via Laulima**

- Go to Laulima's Projects Home Depot & McDonald's for Form 10-K and financial statements related to Home Depot and McDonald's.
- Questions and due dates related to those company's financial statements will be released through Laulima.

### **100 pts - Group Work - Comprehensive Financial Statements Analysis & Report**

Overview: U.S. publicly traded companies are required to present their financial statements, including notes/disclosures, to the public. Investors, creditors, and regulators, among others, are interested in obtaining these statements to assess the financial performance of the company. For example, investors are interested in the economic strength of a company so that they may weigh whether to invest in the company or not. Creditors focus on the ability of the company to repay its debts. Regulators work to protect the public and ensure that the firm is in compliance with laws and regulations. To meet the needs of these users, analysts use various well-accepted techniques and methods to analyze financial statements. MBA student should know them. With that in mind, **this project is designed to assist you in learning and/or enhancing your knowledge of the techniques and the methods used to perform an effective and efficient financial statements analysis and to allow you to display your critical thinking, writing and presentation skills.**

Step #1: Select a U.S. publicly traded company that you would like to study then obtain approval from the Instructor to use it. Also, obtain analyst reports and/or press releases (looking for current information) about the company, its competitors, the industry it operates in, etc. Please note the following:

- ✓ You may not select a company that is used in the textbook (see text's Preface; pg iv for a list of companies).
- ✓ Find the 10-K filings for your company using the SEC Edgar website. See Module 1 for instructions on how to use the website.
- ✓ Choose a company that has been publicly traded for at least the last five (5) years and is still publicly traded today. This will ensure that you have sufficient information to complete this project.
- ✓ Best to select a company that concentrates on one type of product or service. Please do not select a company in the banking, insurance, finance, financial services, or utilities industries because their financial statements are complex and specialized.
- ✓ Check to ensure your company prepares their financial statements using U.S. GAAP. You should find this information in their independent audit report and/or Notes to Financial Statements.

Please consider bringing your financial statements and related research materials with you to class so that we can discuss them as we work through each module. **This will facilitate your learning and assist you with completing the project.**

Step #2: Identify two to three competitors so that you can compare their financial statements to yours. Alternatively, you can use industry averages. For me, I prefer to use information from competitors because their information is closer to home.

Step #3: The Investment Committee ("IC") of your selected company fully realizes that COVID-19 dramatically impacted the company in so many ways. As a result, the IC has asked your group (managers with various skill sets) for help in regard to operating in the "new normal". Specifically, the IC would like your group to submit a memo highlighting the "as-is" and "what-if". Prior to preparing your memo, you must perform an in-depth analysis of your company's financial statements.

### Five (5) Parts to the Project:

#### #1) B/S & I/S with Competitors' and/or Industry Averages; present Thurs, Sep 16

- Create a combination horizontal and vertical analysis of your selected company's balance sheet and income statement for the most recent two and three years ended, respectively. Please follow the format as discussed in class and as shown in the PwrPts (i.e., title, dates, accounts, dollars and percentages per year (for percentages, round to whole numbers; Ex: 85%)).
- Compare your results with the average of your competitors and/or industry averages.  
Suggestion - present this information by adding a column to the right side of your vertical analysis of your balance sheet and your income statement.
- ✓ Trends from year-to-year - Any significant increases/decreases? Did assets/liabilities increase/decrease in alignment with each other and/or with the income statement? Are they reasonable?
- ✓ Comparisons to competitors'/industry averages - Any noticeable differences?
- ✓ Use your company's 10K, web-cast reports, analysts' reports, new releases, etc. to assist you.

#### #2) Ratios; present Thurs, Sep 16

- Select and compute six ratios (round to whole number; if less than 1 then say "less than 1") that best support your analysis. For a list of ratios please see: Exhibit 4-4 (pgs. 4-13 & 14; 15 ratios), 2) Apndx 4C Liquidity and Solvency (pgs. 4-36, 37 & 38; 4 ratios); and 3) PPEq (pgs. 6-26 & 27; 2 ratios).
- Compare your results with the average of your competitors and/or industry averages.
- You should follow the format as shown in Module 4—show the ratio followed by a narrative. Example:  
Current Ratio = Current Assets / Current Liabilities
  - Generally, companies **prefer a higher current ratio** but excessively high current ratio indicates inefficient asset use. However, a current ratio < 1.0 is not always bad: Cash-and-carry companies have low current ratio because accounts receivables are low, but have large operating cash inflows that ensure the company will be sufficiently liquid.
- ✓ Trends from year-to-year - Any significant increases/decreases? Are they reasonable?
- ✓ Comparisons to competitors'/industry averages - Any noticeable differences?
- ✓ Use your company's and your competitors' 10K, web-cast reports, analysts' reports, new releases, etc. to assist you.

#### #3) Message from the Company ("MC"), Management Discussion & Analysis ("MD&A") and Auditor's Reports ("AR"); present Thurs, Sep 23

- MC: Select and discuss three to four take-aways that best support your analysis.
- MD&A: Select and discuss three to four take-aways that best support your analysis.
- AR: Review the auditor's report (FYI: there are two: 1) internal controls; and 2) financial statements) and comment on each in regard to the auditor's findings.
- ✓ Please do **not** simply copy the wording from the 10-K but rather use your own words to describe each. That is, present each as though you were making an oral presentation.
- ✓ Use your company's and your competitors' 10K, web-cast reports, analysts' reports, new releases, etc. to assist you.

Note: I fully realize and understand that the noted sections maybe lengthy and filled with technical terms and information. I do not expect, nor do I want, your group to spend a significant amount of time studying them; however, please make a good faith effort to review each.



**#4) Draft Strategies; present Thurs, Sep 30**

- Discuss your strategies to date (i.e., draft) and why you selected each. Be sure to include how much each strategy will cost\* and a timeline to implement each.
- Please use PowerPoint for this presentation.

\*Your group must assess then decide on the amount to invest. Please provide your rationale/reasons with support, as needed.

**#5) Final Project; present Thurs, Oct 7 and submit Fri, Oct 8 by 12 pm (noon) via email**

- Based on your analysis and research, prepare and submit your memo to the Investment Committee.

Your memo (no more than 10 pages) should be done using Word (or equivalent), 12 pt Times New Roman font, one and one-half (1 ½) spaced and submitted on letter sized paper. Hand-written responses are not acceptable. Also, it should follow the standard memo format and margins and include the following headers:

- Executive Summary – Summarize your memo by recapping the case, your discussion including your recommendations and your conclusion. No more than one page.
- Purpose – Why are you writing this memo? Why is this memo important? No more than one page.
- Background – Provide background, context and/or understanding to the situation. No more than one page.
- Discussion with Recommendations – Analyze the situation. That is, what do you think? What do you recommend? No more than five pages.
- **Note: As a suggestion, please consider presenting your recommendations and their adv/disadv after each discussion point.**
- As for your recommendations, please include:
  - ✓ A discussion (not brief phrases) of two – three advantages **AND** two – three disadvantages.
  - ✓ As for the disadvantages, please include an action plan of **HOW** to overcome and/or minimize each. This will strengthen your support for your recommendations.
  - ✓ Timeline to start and complete each recommendation.
- Conclusion – Summarize your memo and be sure to include next steps. That is, don't assume that your memo "says it all" but rather be clear and concise as to next steps. No more than one page.

Guidelines to Interpret and Analyze Your Company's Financial Statements – use throughout your analysis and research. Note: Please do not limit yourself to this listing. It is a guide.

- Assets - Cash-rich? Heavily weighted in a/rec, invty, marketable securities, or pp&eq? What is the percentage of allowance for doubtful accts to a/rec? What method of costing is used for valuing invty? Impact of LIFO reserve? What depreciation methods are used? How are intangible assets valued? Have any been written down?
- Liabilities – High use of vendors' funds? Highly leveraged? What is the company's credit rating?
- Equity - Is the company capital intensive? What classes of stock are authorized, issued and outstanding? Does it have treasury stock? Any accrued and/or paid dividends?
- Revenue - What are the sources of revenue? When is revenue recognized? What is the percentage of returned products to sales?
- Expenses - What are the major/significant expenses? Are they increasing/decreasing? Are there operating or capital leases? What type of stock compensation plans does the company have?
- Other – Any discontinued operations? What is the impact from foreign currency translations? Significant changes in EPS?
- Operating Activities – What are the primary non-cash operating expenses? What operating assets/liabilities significantly increased/decreased? What were their impacts?
- Investing and Financing Activities – Any trends? How were the funds used? Did the company actually earn cash or did debtors and/or investors infuse cash?
- Compute the book value of the stock and compare it to its market value at year end. Were there significant changes during the year? How does it compare to prior years?
- What type of audit opinion did it receive for the financial statements and internal controls?
- Would you like to work for this company?

Use the UH Manoa Hamilton Library website and other resources (see below) to find the needed information along with other information that will help you complete this project.

- ✓ UH Manoa Library <http://library.manoa.hawaii.edu/> > Research > Online Database > Search for Database >
  - 1) Bizminer – financial analysis benchmarks
  - 2) IBISWorld – research reports
  - 3) Mergent Online – comprehensive global company database
- ✓ Morningstar <http://www.morningstar.com/>
- ✓ Moody's <http://www.moodys.com/>
- ✓ S & P Global <http://www.standardandpoors.com/>
- ✓ Yahoo Finance <https://finance.yahoo.com>

### **120 pts - Case Study Assignments (4)**

The ability to analyze and evaluate information are essential skills for every student. In addition, every student should be able to effectively and efficiently communicate, both verbally and in written form, their thoughts and findings. With that in mind, this course will use case studies to allow students the opportunity to reinforce their learning and application of various managerial accounting topics/concepts and to evaluate the student mastery of them. Also, they provide students with the opportunity to display and enhance their critical thinking, writing and presentation skills.

Note: Your memo format should follow the same memo format as used for the financial statement analysis project.

#### **20 pts - Group Work - Case: Hula Island; due Fri, Oct 22 by 12 pm**

Hula Island is a boutique internet shop, not a brick-and-mortar store, specializing in hand-painted glassware and Hawaiian-themed products. The owner, who refers to himself as the Chief Coconut of Hula Island, asks for your help.

- Two Deliverables:
  - 1) Required and graded - Using a memo format, respond to end of the case questions: 4 and 5.
    - ✓ Questions 1, 2, 3 and 6 are n/a but they may be helpful in developing your above responses.
  - 2) Required but not graded - Please share what you learned from working on this case.  
IMPORTANT – Not submitting this requirement will result in minus 2 points from your group score.

#### **35 pts – Group Work - Case: Over-land Trucking & Freight; due Fri, Nov 5 by 12 pm**

Alan James, Over-land’s founder, and Roger Simmons, Over-land’s operations manager, are reviewing a proposal from its largest customer, FHP Technologies, to add delivery routes that would improve the efficiency of FHP’s supply chain. Alan and Roger ask for your help.

- Two Deliverables:
  - 1) Required and graded - Using a memo format, help Roger with “Roger knew he had to make a convincing argument before FHP took its offer to another truck line.”; pg 2, 2<sup>nd</sup> paragraph.
  - 2) Required but not graded - Please share what you learned from working on this case.  
IMPORTANT – Not submitting this requirement will result in minus 2 points from your group score.

#### **35 pts - Group Work - Case: TallTree2 Hotel Casino; due Fri, Nov 19 by 12 pm**

The new property president, Mr. Terrence Wei, has implemented a new policy requiring that all special events and promotions be looked at in terms of contributions to overall property income. Various profit and loss worksheets have been created for the hotel, the departments (e.g., casino, food, etc.) and a special event. Mr. Wei asks for your help.

- Two Deliverables:
  - 1) Required and graded - Using a memo format, respond to end of the case questions: 1 and 1c (answer these two as though they are one question) and 2(a).
    - ✓ Questions 1(a & b), 2(b & c) and 3 are n/a but they may be helpful in developing your above responses.
  - 2) Required but not graded - Please share what you learned from working on this case.  
IMPORTANT – Not submitting this requirement will result in minus 2 points from your group score.

**30 pts - Individual Work - Case: Greater Persons, Inc; due Fri, Dec 10 by 12 pm (noon) via email**

The GPI President asks management and staff to develop a performance evaluation system that addresses the concerns expressed by the Board. The case goes on to describe the process used to develop a balanced scorecard (see Module 24 for a description of a balanced scorecard).

- Deliverables (2)
  - 1) Required and graded – Using a memo format, how can (**NOT** what is) the: 1) balance sheet, 2) income statement and 3) statement of cash flows be used by the BoD to evaluate GPI’s performance? For each statement, discuss and describe three (3) ways it can be used and include examples to support your responses.
  - 2) Required but not graded - Please share what you learned from working on this project.  
IMPORTANT – Not submitting this requirement will result in minus 2 points from your score.

**Please consider presenting your responses using the following format:**

Balance Sheet – 10 pts. #1: it can be used by the BoD to evaluate GPI’s performance <<students to complete including an example to support the response>> #2: it can be used by the BoD to evaluate GPI’s performance <<students to complete including an example to support the response >> #3: it can be used by the BoD to evaluate GPI’s performance <<students to complete including an example to support the response >>
Income Statement – 10 pts. #1: it can be used by the BoD to evaluate GPI’s performance <<students to complete including an example to support the response >> #2: it can be used by the BoD to evaluate GPI’s performance <<students to complete including an example to support the response >> #3: it can be used by the BoD to evaluate GPI’s performance <<students to complete including an example to support the response >>
Statement of Cash Flows – 10 pts. #1: it can be used by the BoD to evaluate GPI’s performance <<students to complete including an example to support the response >> #2: it can be used by the BoD to evaluate GPI’s performance <<students to complete including an example to support the response >> #3: it can be used by the BoD to evaluate GPI’s performance <<students to complete including an example to support the response >>

## COURSE COMPLIANCE WITH VARIOUS CAMPUS POLICIES

**Student Handbook:** All information on student services, policies and procedures not mentioned in this syllabus are available in the Shidler College of Business Graduate Student Handbook. You will be held responsible for understanding all University of Hawaii and Shidler College of Business policies and procedures, if you have questions regarding any of these items, please contact OSAS.

**Student Conduct:** It is a privilege to be a member of the UH Manoa community. This privilege provides the student with the opportunity to learn and participate in the many programs that are offered on campus. Along with that privilege, the individual is expected to be responsible in relationships with others and to respect the special interests of the institution. These special interests are fully set forth in the UH System's Student Conduct Code. Information, advice, or a copy of the code may be obtained from the Office of Judicial Affairs, Queen Lili'uokalani Center for Student Services 207 or explore [www.studentaffairs.manoa.hawaii.edu/policies/conduct\\_code/](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/).

**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 Conduct, is available at: [http://www.studentaffairs.manoa.hawaii.edu/policies/conduct\\_code/](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/). 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](#).

**TITLE IX DISCLOSURE:** The University of Hawai`i is committed to providing a learning, working and living environment that promotes personal integrity, civility, and mutual respect and is free of all forms of sex discrimination and gender-based violence, including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence and stalking. If you or someone you know is experiencing any of these, the University has staff and resource on your campus to support and assist you. Staff can also direct you to resources that are in the community.

If you wish to remain ANONYMOUS, speak with someone CONFIDENTIALLY, or would like to receive information and support in a CONFIDENTIAL setting, contact the confidential resources available here: <http://www.manoa.hawaii.edu/titleix/resources.html#confidential>

As a member of the University faculty, **I am required to immediately report** any incident of sex discrimination or gender-based violence to the campus Title IX Coordinator. Although the Title IX Coordinator and I cannot guarantee confidentiality, you will still have options about how your case will be handled. My goal is to make sure you are aware of the range of options available to you and have access to the resources and support you need. For more information regarding sex discrimination and gender-based violence, the University's Title IX resources and the University's Policy, Interim EP 1.204, go to: <http://www.manoa.hawaii.edu/titleix/>