

## FALL 2021 UHM ACC210: INTRODUCTION TO ACCOUNTING II

Sec. 1 (TR 12:00PM – 1:15PM) BUSAD C102

Sec. 2 (TR 12:00PM – 1:15PM) ONLINE

Instructor: Dr. David Yang (E-Mail: yangd@hawaii.edu)

Office Hours: right after class and by appointment

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About our Zoom classes, quizzes and exams:

A. Zoom Classes:

This ACC 210 class section is taught online using Zoom. It is not a self-paced course. Students are expected to participate in the Zoom sessions at the class times indicated on the Schedule of Courses. This requires you to have reliable access to a **computer with functioning camera, speaker and microphone and connection to the internet**. Use of **Laulima and McGraw-Hill Connect** is required.

B. Zoom Class Etiquette:

1. Ensure your technology works correctly.
2. Use cabled ethernet, not WIFI, if possible. Otherwise, sit very close to your WIFI router.
3. If you don't have Zoom installed, it will download when you join the Zoom meeting link.
4. Be punctual.
5. Wear campus-appropriate clothing.
6. Open and frame the camera correctly.
7. Make sure you have good light.
8. Have your full name appear with your picture.
9. Mute yourself when not speaking. Use a headset with a microphone if you prefer. Consider posting your comment/question in the Chat window.
10. Have your camera on when we have Zoom classes.
11. Pay attention. No multi-tasking.

C. Quizzes and Exams:

1. **You are required to sign in your Zoom class and Laulima account to take quizzes or exams. You are required to check Chat messages. Please have your camera on and have your full name on your picture to count for your attendance. Solutions of quizzes and exams will be provided only in our Zoom classes.**
2. **Two common causes that you can't save your answers of quizzes or exams in your Laulima account: (a) when the same assessment is taken in multiple windows, and (b) when a user did not save their answers before a timed assessment expired.**

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COURSE OUTLINE

I. Course Description

Part two of introduction to managerial and financial accounting and methods used to report

managerial and financial information to decision makers internal and external to the firm.

Topics covered in ACC210 include:

- Chap. 1 Accounting in Business
- Chap. 2 Accounting for Business Transactions
- Chap. 3 Adjusting Accounts for Financial Statements
- Chap. 4 Accounting for Merchandising Operations
- Chap. 5 Inventories and Cost of Sales
- Chap. 6 Cash, Fraud, and Internal Control
- Chap. 7 Accounting for Receivables
- Chap. 8 Accounting for Long-Term Assets
- Chap. 9 Accounting for Current Liabilities
- Chap. 10 Accounting for Long-Term Liabilities
- Chap. 11 Corporate Reporting and Analysis
- Chap. 12 Reporting Cash Flows

## II. Students Learning Outcome

Upon successful completion of the course, a student will be able to:

1. describe the role of accounting and its limitations,
2. explain the concepts and procedures of financial reporting, including balance sheet, statement of comprehensive income, statement of shareholders' equity and statement of cash flows, to external and internal decision makers,
3. locate and analyze financial data from annual reports of corporation, and
4. provide a sound background for the continuation of advanced study in accounting.

## III. Prerequisite

ACC200 (Introduction to Accounting I) and sophomore standing, i.e., a student has earned at least 25 credits.

## IV. Course Materials

1. Financial and Managerial Accounting Information for Decisions, 9th Edition, John J. Wild and Ken W. Shaw, 2022, McGraw Hill. Interactive Digital Access Program (IDAP) edition, ISBN 9781264639762 (Required)
2. 2020 Annual Report of Walmart Stores Inc. (Required for every class)

## V. Grades

The following grading weights will apply to the course:

1 <sup>ST</sup> Mid-term Exam (Chapters 1-3; open-book and open-note)	20%
2 <sup>nd</sup> Mid-term Exam (Chapters 1-8; open-book and open-note)	20%
Final Exam (Chapters 1-12; open-book and open-note)	25%
Homework (McGraw-Hill Connect)	14%
Attendance	3%
Quizzes (open-book and open-note)	18%
Total	100%

In fairness to other students, late work will not be accepted even for excused absences. The final grades will be on pluses (+) and minuses (-) grading system. C is the required grade for admission to Shidler College of Business.

#### VI. Attendance and Participation

Regular class attendance is considered a requirement of the course. The lecture and class discussion are an important part of the instructional program and, therefore, it is important that you be present on a regular basis. In appropriate situations, class attendance and participation may be taken into account in determining the final grades. All materials presented in lectures, whether or not covered in the text, may be tested on quizzes and/or examinations.

#### VII. Requirements

1. You will be required to: (a) read all of the assigned readings, problems and exercises, and (b) prepare solutions for the assigned problems and exercises.
2. You are responsible for knowing about any changes in the syllabus, or any other information announced in class. If you miss a class, I suggest you consult your classmates and find out what you missed.
3. You are expected to attend every examination or quiz. No make-ups will be allowed without prior approval by the instructor. In the event of an emergency, please inform the instructor and seek necessary permission. Failure to do so will result in your absence being counted as an unexcused one.

#### VIII. Reminder

1. Please note that requests to reschedule exams are not allowed. **Calculators are allowed for every exam and quiz, but smart phones, laptop computers or I-Pads are not allowed unless exams are conducted by Lulima.**
2. Please check "Academic Calendar" at <http://www.manoa.hawaii.edu/records/calendar> and also contact your academic advisor and/or the Undergraduate Office of Student Academic Service (Shidler College of Business, Room B101) for the last day to withdraw from this course.
3. Please read this syllabus carefully and retain it for future reference. Certain information such as final exam time, etc. is listed for your convenience. You are responsible for verifying their accuracy and bringing them to the attention of the instructor.
4. All assignments are due at the beginning of the class on the due date. Please don't check assignment solutions with the instructor before the due date. All work submitted must be that of the student. A student's submission of someone else's work as his/her own will result in the student's being dropped from the course with a grade F.
5. If you wish to know your final grade early, please send an E-mail request after the final exam.
6. Without completing prerequisites, you are not allowed to take this course.
7. Instances of academic dishonesty, as defined by the University Student Conduct Code (available at [http://studentaffairs.manoa.hawaii.edu/policies/conduct\\_code](http://studentaffairs.manoa.hawaii.edu/policies/conduct_code)), in this class will not be tolerated and any instance of academic dishonesty will result in a grade of F. Further disciplinary sanctions may also be imposed by the Dean of Students in accordance with the fore-mentioned Student Conduct Code.

8. Students with disabilities are encouraged to contact the KOKUA Program for information and services. Services are confidential and students are not charged for them. Please contact KOKUA at kokua@hawaii.edu.
9. In the event of disturbances before or during class time (for example, bomb threats), please meet the instructor in the grassy area on the south side of George Hall. You will be given further instructions at that point. On days of scheduled exams, you will be directed to an alternate classroom to take the exam.
- IX. Due Dates
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|---|-------------------|
| 1st Mid-term Exam (Chapters 1-3; open-book and open-note) | 10/5 (Tuesday)    |
| 2nd Mid-term Exam (Chapters 1-8; open-book and open-note) | 11/9 (Tuesday)    |
| Final Exam (Chapters 1-12; open-book and open-note)       | 12/15 (Wednesday) |
- X. TITLE IX - The University of Hawaii 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 resources 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>. If you wish to **REPORT** an incident of sex discrimination or gender-based violence including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence or stalking as well as receive information and support, contact:
- Director and Title IX Coordinator  
 2500 Campus Road, Hawai'i Hall 124  
 Honolulu, HI 96822  
 (808) 956-2299  
 t9uhm@hawaii.edu

#### COURSE COMPLIANCE WITH VARIOUS CAMPUS POLICIES

*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](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct).

*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.

## XI. Suggestions

This is a very interesting, useful and important course. Please motivate yourself by doing the following:

1. Study (not just read) your assigned readings thoroughly before classes.
2. Try your best to understand (not just memorize) the underlying concepts.

3. Do as many exercises and problems as possible. Do and review the problems assigned.
4. Review your textbook and class notes carefully after class.
5. Please don't hesitate to ask questions before, during or after class.

DATE                      TOPIC & ASSIGNMENT SCHEDULE\*

R: Required Reading

E: Exercise to be discussed in class

H: Homework to be completed online using the McGraw-Hill Connect

O: Optional Reading

8/24 (T)	Syllabus and Overview
8/26 (R)	R: Chapter 1 (Accounting in Business) E: Multiple Choice Quiz on the textbook H: see McGraw-Hill Connect O: Statement of Financial Accounting Concepts No. 8: Conceptual Framework for Financial Reporting issued by FASB, September 2010
8/31 (T)	R: Chapter 2 (Accounting for Business Transactions)
	R: Chart of Accounts CA-1 on the textbook (pp. CAs 1-2)
9/02 (R)	E: Multiple Choice Quiz on the textbook H: see McGraw-Hill Connect O: Accounting Standards Codification: Notice to Constituents about the Codification (see <a href="http://asc.fasb.org/imageRoot/79/9773979.pdf">http://asc.fasb.org/imageRoot/79/9773979.pdf</a> )
9/07 (T)	R: Chapter 3 (Adjusting Accounts for Financial Statements)
9/09 (R)	E: Multiple Choice Quiz on the textbook
9/14 (T)	H: see McGraw-Hill Connect
9/16 (R)	R: Chapter 4 (Accounting for Merchandising Operations)
9/21 (T)	E: Multiple Choice Quiz on the textbook
9/23 (R)	H: see McGraw-Hill Connect
9/28 (T)	R: Chapter 5 (Inventories and Cost of Sales)
9/30 (R)	E: Multiple Choice Quiz on the textbook (skip Questions 4 and 5) H: see McGraw-Hill Connect
10/05 (T)	1 <sup>ST</sup> Mid-term exam
10/07 (R)	R: Chapter 6 (Cash, Fraud, and Internal Control)
10/12 (T)	E: Multiple Choice Quiz on the textbook (skip Questions 1 and 2) H: see McGraw-Hill Connect
10/14 (R)	R: Chapter 7 (Accounting for Receivables)
10/19 (T)	E: Multiple Choice Quiz on the textbook H: see McGraw-Hill Connect
10/21 (R)	R: Chapter 8 (Accounting for Long-Term Assets)
10/26 (T)	E: Multiple Choice Quiz on the textbook (skip Question 3)

10/28 (R)	H: see McGraw-Hill Connect R: Chapter 9 (Accounting for Current Liabilities)
11/02 (T)	E: Multiple Choice Quiz on the textbook H: see McGraw-Hill Connect
11/04 (R)	R: Chapter 10 (Accounting for Long-Term Liabilities) R: Appendix B
11/09 (T)	2 <sup>nd</sup> Mid-term Exam
11/11 (R)	Holiday
11/16 (T)	E: Multiple Choice Quiz on the textbook H: see McGraw-Hill Connect
11/18 (R)	R: Chapter 11 (Corporate Reporting and Analysis) R: Appendix C
11/23 (T)	E: Multiple Choice Quiz on the textbook
11/25 (R)	Holiday
11/30 (T)	H: see McGraw-Hill Connect
12/02 (R)	R: Chapter 12 (Reporting Cash Flows)
12/07 (T)	E: Multiple Choice Quiz on the textbook H: see McGraw-Hill Connect
12/09 (R)	R: Final Exam Review R: Brief Review: Management Analyses and Reports on the textbook (pp. BRs 1-4)
12/15 (W)	Final Exam 7:30AM – 9:30AM

\* This schedule is a general plan for the course. Changes may be necessary.