

University of Hawai'i at Mānoa - Shidler College of Business
ACC 210 Introduction to Accounting II; Spring 2022
Tues and Thurs: 1:30 – 2:45 pm; CRN 88781; Sec 006 & 3 – 4:15 pm; CRN 89489; Sec 007

ACC 210: Introduction to Acctg II
Meeting Days: see above
Classroom Location: KUY 306
Date of Course: Jan 11 – May 11, 2022

Instructor: Myron Mitsuyasu, CPA & MBA
Email: mmitsuya@hawaii.edu
Office Phone: 956-7332
Office Location/Hours: Pls Use Zoom

*****IMPORTANT*** This ACC 210, Introduction to Accounting II, class requires you to have reliable access to a computer and connection to the internet so that you can use Laulima and McGraw Hill's Connect to complete certain graded assignments.**

Also, using a tablet, laptop, etc. during class for class-related work is fine. However, using it during class for non-class-related activities, such as working on homework assignments during class, clearly violates the intent and spirit of attending class and is considered unprofessional behavior.

COURSE DESCRIPTION

Introduction to managerial and financial accounting and methods used to record and report managerial and financial information to decision makers internal and external to the firm. Part II. Pre: ACC 200 completed with a C- grade or better.

This course uses lectures, in-class practice problems, online assignments and **closed-book/no notes quizzes and exams** to reinforce the learning and application of various financial 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 and presentation skills.

COURSE OBJECTIVES

To give students an understanding of the basic financial reporting principles as they relate to corporations, including the study of the accounting cycle, financial statement preparation and analysis and methods of reporting assets, liabilities and stockholders' equity.

STUDENT LEARNING OBJECTIVES

SLO are posted in Laulima.

REGISTRATION AND WITHDRAWAL DATES

01/18/2022: last day to register and last day to receive 100% tuition refund; and
02/02/2022: last day to receive 50% tuition refund and last day to drop (No "W" on transcript).

Should you have any questions about your registration, enrollment and/or withdrawing from this class please contact your academic advisor and/or the Undergraduate Office of Student Academic Service ("OSAS"), Shidler College of Business B101.

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.

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 emails.

TEACHING PHILOSOPHY and FOCUS

The instructor considers interaction with and among students as being a necessary and vital part in achieving the objectives of the course. The following proverb epitomizes this teaching philosophy:

Tell me, I'll forget; Show me, I may remember; Involve me, I'll understand.

With the above in mind, I have planned this course for you to take the initiative and for you 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.

Words of Encouragement - I truly believe that learning accounting is similar to learning a new language; thus, the more times and ways we practice it the better we will get to know and understand it. Yes, learning a new language takes time and effort so *please be patient, trust yourself and you'll get there.*

TEXTBOOK

Financial & Managerial Accounting, 9th Ed including Connect;
Publisher: McGraw Hill; Authors: Wild, John J. and Shaw, Ken W;
ISBN – please contact the UH Bookstore.

The textbook will be referred to and used extensively throughout the semester; thus, you are **expected to obtain an e-book (or printed) copy for this class.** Note: The textbook is an ideal study guide/resource to use to prepare for class, online assignments and exams.

Also, you are **expected to register for Connect Financial & Managerial Accounting, 9th Ed.** There you will find your on-line assignments (homework and SmartBooks) along with many study aides.

Bookstore's Interactive Digital Access Program ("IDAP")

This course will be participating in the bookstore's Interactive Digital Access Program (IDAP). Through this program, you will access your course material digitally, and it will be available to you by the first day of class.

A charge for the digital course material through IDAP will be added to your MyUH account.

You have the option to opt-out of receiving your course material through IDAP. By opting-out, you will lose access to the course material and the charge will be refunded on your MyUH account. If you do not opt-out, the charge will stay on your MyUH account. Any unpaid charges on your MyUH account will turn into a hold. Holds on your account will prevent you from accessing various services within the University.

You may opt-out on or before Monday, July 12, 2021, by visiting your unique Inclusive Access Student Portal, which can be found in your IDAP welcome email (Subject Line: "IMPORTANT: You have enrolled in an IDAP Course").

If you have any questions about IDAP or this charge to your student account, please contact the UH Bookstore.

Instructions for IDAP and Connect can be found in Lulima.

ASSIGNMENTS

Class Attendance - to be fair to all students a student will be marked “absent” unless he/she has notified the instructor prior to class.

- Students are required to attend the entire class to earn class attendance points. As a result, attendance will be taken. If you arrive late (once class has started), it is your responsibility to see the instructor at the end of class so your attendance record can be updated.
- Scoring will be based on the following:

| Absences | Jan/Feb | Feb/Mar | Mar/Apr | Apr/May | Total |
|----------|---------|---------|---------|---------|--------|
| 0 to 1 | 4 pts | 4 pts | 4 pts | 4 pts | 16 pts |
| 2 to 3 | 2 pts | 2 pts | 2 pts | 2 pts | 8 pts |
| 4+ | 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: acting and conducting yourself in the spirit of and in compliance with the UH Student Code of Conduct, promptly arriving for class, and/or being courteous to and conscious of others when speaking and while others are speaking.

Connect’s Homework (12) and SmartBook (5) – to be fair to all students no make-ups/no extensions except when there is system-wide issue with Connect, which is not likely.

- Connect’s Homework (12) and Smartbook (5): The purpose of these homework and Smartbook assignments are to help you review and reinforce your understanding of the various topics covered throughout the course as well as give you “practice” for the exams. They are worth a substantial portion of your grade (25%+) so it will be very difficult to do well in this class without completing all assignments.

Also, I strongly recommend that you get them done earlier than the due date because to be fair to all students no make-ups/no extensions unless there is a system-wide issue with Connect, which is not likely. That is, please don’t wait until the last minute to complete these online assignments.

Financial Statement Analysis Projects (4) – to be fair to all students no make-ups/no extensions without prior approval from the instructor.

- FSA Projects (4) consists of various types of tools analysts use to review financial statements (see Module 0 (not in textbook): Financial Statement Analysis & Ratios).
- Go to Laulima’s FSA Projects for the questions and Form 10-K and financial statements related to Home Depot and McDonald’s.

Bonus Points – If you submit all four (4) of your projects on or before Thur, Jan 27, 2022 at the beginning of class, you will earn 5 bonus points.

Exam (3) - to be fair to all students no make-ups/no extensions without prior approval from the instructor.

- Exams allows students an opportunity to apply and reinforce their understanding of various accounting topics/concepts covered throughout this class.
- Exams (3) are **closed-book and NO notes, laptop, tablet, mobile phone, etc. are allowed.** Exams #2 and #3 are cumulative. While taking an exam, students are allowed to use a 10-key hand-held calculator. **A mobile phone is NOT allowed to be used as a 10-key hand-held calculator.**

*****IMPORTANT*** exam and quiz questions and your responses are NOT to be shared, copied, photographed, etc. Removal of an exam from the classroom will result in an “F” for the course.**

POINTS per ASSIGNMENT

| | |
|---|-------------------|
| Class Attendance | 16 = 3% |
| Homework (online): 12 at 8 pts each - no make-ups/no extensions | 96 = 19% |
| SmartBook (online): 5 at 8 pts each - no make-ups/no extensions | 40 = 8% |
| Projects: 4 at 12 pts each - no make-ups/no extensions | 48 = 10% |
| Exams #1 (75 pts), #2 (100 pts) & #3 (125 pts) – no make-ups | 300 = 60% |
| TOTAL | 500 = 100% |

Bonus Points – FS Projects – no make-ups/no extensions 5 pts

Bonus Points – Online in class quizzes – no make-ups/no extensions 10 pts

Online In Class Quizzes (5) for Bonus Points - to be fair to all students no make-ups/no extensions without prior approval from the instructor.

- Online in class quizzes provide opportunities to earn bonus points, which may help you earn a higher course grade.
- Online in class quizzes (5) for bonus points (2 pts per quiz) will be given during class through Laulima and will consist of two (2) to four (4) true/false and/or multiple choice. You will have five (5) minutes to complete the quiz and you will earn bonus points based on the number of correct responses.

*****IMPORTANT*** Missing Class and/or Exams – If you must miss class and/or an exam, please notify me PRIOR to missing the class and/or the exam. As for exams, NO make-ups/NO extensions will be allowed without PRIOR notification unless you have a legitimate and/or unavoidable circumstance (e.g., serious illness, family emergency, etc.). Proper documentation maybe required.**

GRADES

Student achievement is designated by the following grades: A+, A, A- (excellent); B+, B, B- (above average); C+, C (average); C- (minimal passing); D+, D, D- (below average) and F (failure). Grades are based on the total points earned (see above).

| | | | |
|-------------------|-------------------|--------------------------|-------------------|
| 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 | <u>384 – 365 C*; 2.0</u> | 334 – 315 D; 1.0 |
| 464 – 450 A-; 3.7 | 414 – 400 B-; 2.7 | 364 – 350 C-; 1.7 | 314 – 300 D-; 0.7 |
| | | | 299 – 0 F; 0.0 |

* “C” grade or better is required for acceptance into the Shidler College of Business.

*****IMPORTANT*** 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.**

*****IMPORTANT*** All scores for all assignments have been/will be posted to Laulima’s Gradebook. Please 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, May 16, 2022; 10:00 am HST.**

Also, if you note a discrepancy in your score then you must email the instructor BEFORE Friday, May 13, 2022; 10:00 am HST. If this condition is not met then your score will remain as posted.

| DATE | CLASS TOPICS & REQUIRED ASSIGNMENTS | IN-CLASS PRACTICE PROBLEMS |
|-------------|---|--|
| Jan 11 & 13 | Introductions and Syllabus Module 0 (not in textbook): Overview of Business Module 0 (not in textbook): Fin State Analysis & Ratios | |
| Jan 18 & 20 | Ch 1 Accounting and the Business Environment Hmwrk - Ch 1; Sat, Jan 22 at 4:00 pm HST | QS1: 8, 11, 15, 16 & 17; Ex1-14 Hmwk: P1-3, 4 & 5 |
| Jan 25 & 27 | Ch 2 Accounting for Business Transactions <i>FS Project #1, Thur, Jan 27 beginning of class</i> Hmwrk & SmartBook - Ch 2; Sat, Jan 29 at 4:00 pm HST | QS2: 14 > 17; Ex2-5 & 8 Hmwk: Ex2-15, 16, 25, 26 & 27 |
| Feb 1 & 3 | Ch 3 Adjusting Accounts for Financial Statements Hmwrk & SmartBook - Ch 3; Sat, Feb 5 at 4:00 pm HST | QS3: 2, 7, 11, 14, 17, 20, 22 & 30 Hmwk: P3-1 & 6 |
| Feb 8 & 10 | Catchup and Review for Exam #1 Exam #1 - Ch 1, 2 & 3; Thurs, Feb 10 | |
| Feb 15 & 17 | Ch 4 Accounting for Merchandising Operations Hmwrk - Ch 4; Sat, Feb 19 at 4:00 pm HST | QS4: 2, 3, 5, 10, 14 & 15 Hmwk: Ex4-18 & P4-1 |
| Feb 22 & 24 | Ch 5 Inventories & Cost of Sales <i>FS Project #2; Thurs, Feb 24 beginning of class</i> Hmwrk & SmartBook - Ch 5; Sat, Feb 26 at 4:00 pm HST | QS5: 2, 5 > 10, 23, 24 & 26 Hmwk: P5-1 |
| Mar 1 & 3 | Ch 6 Cash, Fraud, & Internal Control Hmwrk - Ch 6; Sat, Mar 5 at 4:00 pm HST Ch 7 Accounting for Receivables Hmwrk - Ch 7; Wed, Mar 9 at 4:00 pm HST | QS6: 2, 6, 8, 10 & 11 Hmwk: P6-4 QS7: 1, 5, 8, 9, 11, 13 & 15 Hmwk: P7-1 & 2 |
| Mar 8 & 10 | Catchup and Review for Exam #2 Exam #2 - Ch 4, 5, 6 & 7 plus prior chapters; Thurs, Mar 10 | |
| Mar 15 & 17 | Spring Break | Spring Break |
| Mar 22 & 24 | Ch 8 Accounting for Long-Term Assets Hmwrk - Ch 8; Sat, Mar 26 at 4:00 pm HST | QS8: 2, 3, 4, 6, 12 & 15 > 18; Ex8-14 Hmwk: Ex8-13 & P8-1 |
| Mar 29 & 31 | Apdx C Investments <i>FS Project #3; Thurs, Mar 31 beginning of class</i> | QSApdx C: 3, 4, 6, 7, 11, 15 & 18 |
| Apr 5 & 7 | Ch 9 Accounting for Current Liabilities Hmwrk - Ch 9; Sat, Apr 9 at 4:00 pm HST | QS9: 2 > 6, 8, 13 & 15 Hmwk: Ex9-17 & 18 |
| Apr 12 & 14 | Ch 10 Accounting for Long-Term Liabilities Hmwrk & SmartBook - Ch 10; Sat, Apr 16 at 4:00 pm HST Apdx B Time Value of Money | QS10: 2, 7, 8, 11, 12, 14, 19 & 20 Hmwk: Ex10-17 & 18 QSApdx B: 3 & 4; ExApdx B-9 & 12 |
| Apr 19 & 21 | Ch 11 Corporate Reporting & Analysis Hmwrk & SmartBook - Ch 11; Sat, Apr 23 at 4:00 pm HST | QS11: 5, 6, 7, 10, 16, 17 & 22; Ex11-24 Hmwk: P11-2 |
| Apr 26 & 28 | Ch 12 Reporting Cash Flows <i>FS Project #4; Thurs, Apr 28 beginning of class</i> Hmwrk - Ch 12; Sat, Apr 30 at 4:00 pm HST | QS12: 5, 9, 12, 15 & 18 Hmwk: Ex12-3, 4, 6, 9 & 14 |
| May 3 | Catchup and Review for Exam #3 | |
| Wed, May 11 | Exam #3 - Ch 8 thru 12, Apdxs B & C plus prior chapter 1:30 to 2:45 pm; CRN 88781 - Wed, May 11; 7:30 to 9:30 am 3:00 to 4:15 pm; CRN 89489 - Wed, May 11; 7:30 to 9:30 am | |

*****IMPORTANT*** Please note the following:**

STUDENT ACTIVITIES – The Shidler College of Business offers students several opportunities to gain valuable leadership and community experience. Student clubs and organizations are displayed in bulletin boards located throughout the hallway on the first floor. In addition, a list of Shidler Clubs and Organizations is available at: shidler.hawaii.edu/clubs.

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.

EXTENDED ASSISTANCE:

| | |
|-------------------------------|---|
| Computer Assistance | Shidler Computer Labs or UH Information Technology Services |
| Library Assistance | Hamilton Library (Online help or Reference Desk) |
| Writing / Learning Assistance | UHM; UHM Learning Assistance Center and UHM Department of English Writing Center; Manoa Writing Program (see resources – Capital Community College for grammar and usage) |
| Advising (academic or MAcc) | Shidler Office of Student Academic Services; SOA Director |
| Careers | Shidler or UHM Career Services , Beta Alpha Psi , Accounting Club , and LinkedIn.com |
| Safety Concerns on Campus | UHM Campus Security (956-6911) |
| Disability Access | KOKUA program provides free confidential assistance: 956-7511, kokua@hawaii.edu , or Student Services Center, Room 13. |

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/>

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_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/. 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](#).