

INTRODUCTION TO ACCOUNTING I (rev. 08/17/2022)

ACC 200, Sec 009, CRN 80227, Fall 2022

Tuesdays & Thursdays 1:30 – 2:45 pm

Room BUSAD G103

[Semester Schedule](#)

Credit hours: 3

Lecturer: [Roy Kamida, CPA \(kamida@hawaii.edu\)](mailto:kamida@hawaii.edu)

Office Hours: In our classroom right after class or by appointment

Textbook/Materials:

- Online e-book (Financial and Managerial Accounting, 9th ed, Wild) and homework/quizzes are accessible at McGraw-Hill Connect. Use the MH Campus link in our Laulima class site. The access fee will automatically be charged to your MyUH account under the UH Bookstore IDAP program.
- Internet accessible computer, preferably a laptop you may bring to class.
- Pencils/pens and calculator (no mobile phone) for Mid-Term and Final Exam

1 – COURSE DESCRIPTION

ACC 200 Introduction to Accounting I - 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 I. A-F only. Sophomore standing or higher.

This course is the first in a series of two Introduction to Accounting courses (ACC 200 and ACC 210). ACC 200 covers managerial accounting. ACC 210 covers financial accounting.

2 – STUDENT LEARNING OUTCOMES

After completing this course students should be able to: understand the role of accounting in management; turn accounting data into information useful in the management process; and apply various accounting techniques and concepts in business decision scenarios. Specifically, students will learn job order costing, cost-volume-profit analysis, variable costing, performance evaluation using variances from standard costs, performance evaluation for decentralized operations, product pricing, cost allocation and activity-based costing, and financial ratios analysis.

These outcomes will be accomplished through class lectures, discussions, and reading assignments. Homework, quizzes, exams, and other assignments will be used to reinforce concepts covered in class as well as to evaluate the students understanding of the material.

3 - PREREQUISITES

Sophomore standing (30 credits). This class is demanding and will require significant effort on your part to do well. Read the assigned chapter before class meetings. Be prepared to ask questions in or after class. Timely seek additional help when needed.

4 – METHOD

Class Format: Use the Class Schedule to determine what chapter is assigned and what needs to be done. We usually cover one chapter every week with all homework and quizzes due Sunday evenings. The assigned chapter should be read carefully before attending class. There are also helpful videos (Need-to-Know videos linked in the e-book) and PowerPoint files (see Lulima Resources folder) provided with the textbook that can help you prepare. The teacher will NOT record any class Zoom sessions. Attendance will be taken. Weekly chapter homework and quizzes will be done online. Mid-term and Final Exams will be taken in class.

Communication: I will always be responsive to your emails (check your spam folder if you did not see my reply by the next day). I will email the class every Saturday Morning to remind you of anything due the following day (Sunday) and coming week. I will be available for conferences after our class meetings, other times by appointment. Continually check the Class Schedule to know what chapter we currently are working on and what is coming due.

Class Preparation: Students must be prepared to discuss the material by reading the assigned chapter and working through the examples in the chapter. Additional materials may be posted in Lulima for you to read.

Class attendance: Attendance is required. There will be sign-out sheets for you to initial to track your attendance. **Arriving late and leaving early is disruptive to everyone** and may be deemed as missing the class. I know it's hard but do not multi-task while in class. Focus on the lecture.

Class Participation: Students are encouraged to participate in discussions on the assigned chapter topics. Ask questions, bring up any outside articles, and related personal experiences or observations to the class. Bring your laptop so you can follow along with the materials online.

5 - ASSESSMENT

See the Class Schedule for due dates for all graded activities. Your points will be updated weekly usually, each Monday in our Lulima Scores & Grade folder. You will be able to see your points for each completed assignment, your total and maximum points to date, and your accumulated percentage to date.

Class Assignments, Quizzes and Attendance

All SmartBook, Homework, and Quizzes are done online at the McGraw-Hill Connect site and are due Sunday evenings at 11:59 pm.

SmartBook (SB) assignments allow you to master a chapter's material by doing multiple-choice, matching, and fill-in the blank questions with immediate feedback. There is a link within each question to take you to the related section of the e-book. You can keep trying until you get 100% completion. If you answer incorrectly, a similar question reappears later in the assignment. There is no time limit, but it must be completed by the due date. The recommended time to complete a chapter's SB assignment is one hour. Once completed you can redo the chapter's SB assignment (Recharge) for no additional points to review for the chapter quiz and mid-term/final exams. Each SB assignment is worth 50 points.

Homework assignments are usually a set of two or more problems/exercises covering detailed calculations for the chapter. For each screen worth of answers, you can use the Check My Work button three times to show right (green check marks) and wrong (red X's) answers. Once you complete the whole homework assignment, you can submit it to receive detailed feedback, but the feedback will not show the solution for your incorrect answers until after the due date. You have three attempts to submit your whole homework assignment. After the first and second attempts you will continue where you had left off from the previous submission. There is no time limit, but it must be completed by the due date. After the due date you will be able to see your work and the solution. Each Homework assignment is worth 50 points.

Quizzes are open-book/notes. Each quiz will have 20 random multiple-choice questions that can be on any topic in the chapter. There is a time limit of 1 hour which averages to a generous 3 minutes per question. You have only one attempt to submit your chapter quiz. When you submit your quiz, you will only see your score. You will be able to review your graded questions only after the due date. Even though quizzes are open-book, don't go in cold. Study before using your one attempt. Each Quiz is worth 100 points.

Mid-term Exams and the Final Exam will be held in a classroom with paper exams. Bring a pencil/pen and calculator (do not use mobile phone). Closed-book/no notes. The Mid-Term Exams will be in our classroom during the scheduled class time. The Final Exam will be held during the finals week on Wednesday, December 14 at 7:30 – 9:30 am, room to be announced later. Questions will be problems/exercises and multiple-choice questions. Each Mid-Term Exam will cover four chapters. The Final Exam will emphasize the last four chapters of the semester (50%) plus the previous 8 chapters covered by the Mid-Term Exams (50%). Each Mid-Term and Final Exam is worth 500 points.

Attendance will be taken with a sign-out sheet. 10 points for each class meeting.

7 - GRADING SYSTEM

Your course grade will be based on SmartBook, Homework, Quizzes, Mid-Term Exams, Final Exam and attendance/participation. Each activity has a maximum number of points:

50 points – SmartBook assignment, 12 chapter assignments

50 points – Homework assignment, 12 chapter assignments

100 points – Quiz, 12 chapter quizzes

10 points – Attendance, 26 class meetings not counting Mid-Term and Final Exam dates
 500 points – Mid-Term 1 Exam covering Chapters 1,2,13,14
 500 points – Mid-Term 2 Exam covering Chapter 15,17,18,19
 500 points – Final Exam covering Chapters 20,21,22,23 are 50% of Final Exam, plus Chapters from Mid-Term 1 & 2 are another 50% of Final Exam

Your total points divided by the maximum possible points will give you your class percentage. Your points will be posted weekly in our Lualima Scores & Grade folder so you can track your accumulated progress. At the end of the semester your rounded percentage is then scaled on the following standard curve for your letter grade:

93% - 100% = A	73% - 76% = C
90%- 92% = A-	70% - 72% = C-
87% - 89% = B+	67% - 69 % = D+
83% - 86% = B	63% - 66% = D
80% - 82% = B-	60% - 62% = D-
77% - 79 % = C+	Below 60% = F

8 - ATTENDANCE and BEHAVIOUR

Mandatory attendance is a primary requirement for a responsible learning experience.

Punctuality is mandatory. Students must arrive to class on time. Any lateness, leaving class during the lesson without notice, not showing up on time after the break, or leaving earlier, may impact attendance points and the course grade.

It is the responsibility of the student to catch up on any **missed work** and to keep track of his or her absences and cases of tardiness.

Classroom Behavior:

Both students and faculty have a responsibility for maintaining an appropriate learning environment. Students who fail to adhere to behavioral standards may be subject to discipline. Faculty must treat students with understanding, dignity and respect, to guide classroom discussion and to set reasonable limits on the manner in which students express opinions.

Correct, active and responsible participation is encouraged. Students are required to **behave** properly within the school premises and during class. Students must take **care** of available equipment and materials and promptly report any damage and loss. Electronic devices (cell phones, Blackberry, iPod, laptop computers, etc.) must be switched off during class, unless otherwise instructed. You may use your devices to follow along with the related online materials.

Students with Disabilities:

Any UHM student who has a documented disability and requires accommodations is strongly encouraged to KOKUA Program located in Room 13 on the first floor of the Student Services Center (also contact Ann Ito, KOKUA Program Director at 956-7511).

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:

Dee Uwono
Director and Title IX Coordinator
2500 Campus Road, Hawai'i Hall 124
Honolulu, HI 96822
(808) 956-2299
t9uhm@hawaii.edu

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/>

Academic dishonesty: should issues of academic dishonesty arise the instructor will refer to the relevant UHM policy. According to the UHM Rules of Conduct, "Violations include cheating on tests, plagiarism, recycled work, unauthorized assistance, or similar actions not explicitly mentioned in this sentence."

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:

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](#).

10 - 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.

11- CLASS SCHEDULE – SUBJECT TO REVISION

Please keep in mind that the contents of individual classes may be modified according to the progress of the class. See the posted Semester Schedule.