

ACC 210: Introduction to Accounting II, Fall 2022
Section 3 (CRN 79001): TR 12:00 - 1:15 p.m. BusAd D106

Instructor: Jenny Teruya, Ph.D.
Office: BusAd D309
E-mail: jteruya@hawaii.edu (Please put “ACC 210” in subject line)
Office Hours: Monday, 5:00-6:00 p.m., Thursday, 1:30 – 2:30 p.m., *and by appointment*
Prerequisites: ACC 200 with C- or better

Course Objective: 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. This will be accomplished through class lectures, discussions and written assignments. Homework, exams and other assignments will be used to reinforce concepts covered in class as well as to evaluate the students’ understanding of the material.

Required Materials:

- Financial & Managerial Accounting, 9th edition. John Wild (hard copy or e-book) with CONNECT homework manager available through IDAP
- Printed copy of Lecture Notes (posted on Lualima at the beginning of each week)
- Calculator (cell phones and other electronic devices that are not strictly calculators may NOT be used during quizzes and exams).

How to Access Your Course Materials from McGraw Hill’s CONNECT: The digital access for the course is being delivered through our bookstore's **Interactive Digital Access Program (IDAP)**. The cost of your digital materials will automatically be charged to your student account at a deeply discounted price. You are responsible for paying for charges applied to your student account.

To access your course materials:

1. Log in to Lualima for ACC 210
2. Click on the McGraw-Hill Campus link (looks like a small globe)
3. Click on the “CONNECT” textbook for this course and follow the on-screen instructions

If you decide to opt-out of IDAP and lose access to the required digital course materials, please do one of the following:

1. Click the "Opt-Out" button in the left-hand navigation bar of your Lualima course to submit your request, or
2. Choose “Opt-Out” in this link <https://www.uhbooks.hawaii.edu/idap>

If you opt-out before the deadline, the IDAP Rental Charge will be refunded to your MyUH account. By opting-out you will lose access to the required course materials. If you have any questions about IDAP or this charge to your student account, contact the bookstore.

Covid-related guidelines (subject to change based on UH Covid-19 guidelines):

- Appropriate face coverings shall be worn properly (covering both mouth and nose) while indoors; they do not need to be worn outdoors if socially distancing is possible

- If you develop symptoms of Covid-19, do not come to class! Get tested. If positive, notify the University.
- In the event that the decision is made to have the course on-line for the remainder of the semester, changes to the syllabus and grading weights may be made.

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|----------------------|--|-------------------|
| Grade | Exam 1 (Chapters 1, 2, 4, 5) | 80 points |
| Determination | Exam 2 (primarily Chapters 6-10, Appendix B) | 80 points |
| Items | Exam 3 (primarily Chapters 11-13, 3, Appendix C) | 100 points |
| | CONNECT Concept Overview Videos | 40 points |
| | CONNECT Homework | 100 points |
| | CONNECT Smartbook assignments | 40 points |
| | Participation/Quizzes | 40 points |
| | Financial Statement Project | <u>20 points</u> |
| | Total | <u>500 points</u> |

In fairness to other students, late work will not be accepted (except for CONNECT Homework with penalty). Participation/quizzes cannot be made up except for absences related to attending University-sponsored events/activities for which the instructor had been previously notified.

The following are the minimum number of points necessary to earn a certain letter grade:

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|-----|----|-----|----|
| 485 | A+ | 385 | C+ |
| 465 | A | 365 | C |
| 450 | A- | 350 | C- |
| 435 | B+ | 335 | D+ |
| 415 | B | 315 | D |
| 400 | B- | 300 | D- |

Note: A grade of C or better is required to enter the Shidler College of Business

The instructor reserves the right to change this grading curve according to class performance. However, if a change does occur, required points for designated letter grades will never EXCEED those outlined above.

Exams: All exams are “closed book” and will consist of multiple choice questions and/or problems. The exams cover all assigned material -- whether or not we actually discuss the material in class. Please bring a photo I.D. to the exam which you may be required to show to the exam proctors. Calculators may not be shared by students during exams. Exams are NEVER to leave the classroom. Removal of an exam from the classroom will result in an “F” for the course. You are always welcome to review your past exams in my office. After the exams have been graded, you will have two weeks to review your exam and report any grading discrepancies. All discrepancies not brought to the instructor’s attention in writing within the two-week period will not be considered.

Make-up exams will be given only under very rare circumstances beyond the control of the student (illness, family emergency, etc.) In all cases, the instructor must be notified **prior** to the exam. Failure

to notify the instructor on a timely basis will result in a “0” for the exam. All excuses must be supported by proper documentation. If a make-up is granted, the exam will be scheduled at the discretion of the instructor. It may be more rigorous and will not offer bonus points. The final exam date is indicated on the attached assignment schedule so please make any travel plans accordingly.

CONNECT Concept Overview Videos: The purpose of the concept overview videos is to familiarize you with the core learning objectives for each chapter. These require you to watch a series of short videos and answer questions based on the video. You will have 1 attempt, but may check your work once on each question before submitting. Each concept overview video assignment is worth 3.5 points. Your best 40 points will be counted toward your course grade (out of possible 45.5 points). These assignments are generally due at noon the day we start covering a chapter (see CONNECT for actual due dates). No late assignments will be accepted.

CONNECT Homework: The purpose of these homework assignments is to reinforce your understanding of the various topics as well as give you “practice” for the exams. They are worth a substantial portion of your grade (20%) so it will be very difficult to do well in this class without completing the homework assignments. I recommend that you print out the assignment and manually complete it, including supporting computations and explanations. Once manually completed, enter your answer in CONNECT and check your work. If necessary, make appropriate corrections on the print-out as well as on CONNECT. The printed assignment with your supporting computations and corrections become a useful tool when studying for the exams.

All exercises/problems are given equal weight, regardless of length (each assignment will consist of multiple exercises/problems). For most exercises/problems you will have two opportunities to “check your work” before submitting it for final grading.

In general, CONNECT homework assignments are due every Tuesday at noon. Check CONNECT for actual due date/times and assignments. Computer problems/issues will not be an acceptable excuse for not submitting your homework on time except when it is a system-wide issue with CONNECT (so don’t wait until the last minute to do the homework). If you miss a deadline, you will have one week to turn in a late assignment for 50% of your earned score.

CONNECT Smartbook: The purpose of the Smartbook assignments is to help you review some of the key concepts from each chapter. These assignments present questions covering various concepts; you will continue getting questions covering a particular concept until you have mastered it. Each Smartbook assignment is worth 3.5 points. Your best 40 points will be counted toward your course grade (out of possible 45.5 points). These assignments are due at noon the day of the exam that covers the topic (for example, chapters 1, 2, 4 and 5 are due on the day of exam 1), however, I strongly recommend that you get them done earlier.

Participation/Quizzes: In order to participate in class, you must be present. Therefore, reductions in this portion of your grade will be made for absences. Throughout the semester, you will be given problems (included in the lecture notes) to work on during class. To encourage students to spend time on these problems, I may randomly call on individuals to share their answers. On occasion, there may be a quiz (announced or unannounced) on material that we have already covered or on material you should have prepared for prior to class. Each quiz will be worth 3-5 points based on its content. There

are no make-ups on participation or quizzes if you are absent. Failure to have access to the lecture notes in class will lower your participation score.

Financial Statement Project: This project will allow you to see how the material we are covering in class is reported by a real company. You will be allowed to complete this project in pairs, or individually, if you prefer. Details of the assignment will be provided separately.

Professionalism: At the discretion of the instructor, deductions (up to 5 points for each incident) may be made for behavior that is deemed unprofessional or for lack of participation in class activities/discussions. Examples of unprofessional behavior include cheating, disruptive behavior in class (please turn off cell phones and use the restroom prior to the start of class), and chronic tardiness.

Use of laptop computers during class for class-related work is fine. However, the use of computers and/or other electronic devices during class for non-class-related activities (including working on homework assignments during class) is considered unprofessional behavior. Students in violation of this rule will no longer be allowed to bring those items to class.

Attendance: On (or shortly after) September 6, a seating chart will be created to facilitate the taking of attendance. Any student having more than 3 unexcused absences may receive a drop in letter grade; students with more than 5 unexcused absences may receive an “F” for the course. Determination of whether an absence is excused is at the discretion of the instructor on a case-by-case basis. If you are absent, it is your responsibility to find out what was covered in class from one of your classmates, including any missed announcements (so it would be a good idea to make a friend in class). In addition, no make-ups will be given on participation/quizzes. Finally, priority during office hours will be given to those who attend class regularly.

If you arrive late (once lecture has started), it is your responsibility to see the instructor at the end of class so your attendance record can be updated.

Bonus points: You may earn up to 10 bonus points by 1) participating in all activities of BAP 101, or 2) attending a resume-writing workshop and submitting your resume, attending a mock-interview sponsored by one of the Shidler student organizations, attending two professional event sponsored by one of the Shidler student organizations to learn about a profession you are interested in (at least one event must have professionals from several different companies).

Extra-credit: My philosophy on extra-credit is that it is unnecessary and should not be a replacement of work already assigned. If a student has completed the work assigned and makes every effort to understand the material, he/she should pass the course. It has been my experience that students that request extra credit do so because they have failed to complete assignments. Therefore, in the unlikely event that an opportunity to earn extra-credit points is given, only those having credit for at least 80% of the assigned CONNECT homework problems will be eligible for extra-credit.

Preparing for Class: Lecture notes are provided on Laulima in pdf format (available at the beginning of the week). These should be printed and brought to class (at a minimum, you should print all examples and in-class exercises). Some lecture notes will have some of the text in blue (chapters 1, 2,

and 11). In most cases, these areas are definitions or explanations of items that are important for the chapter. You should look up the definitions or explanations and complete that portion of the notes prior to coming to class; we will talk about some of those items, but you will not have time in class to “copy” the definitions from the slides.

Tutoring available: Free tutoring will be offered during the semester by Beta Alpha Psi students in BusAd G301. Beta Alpha Psi is a national honor society for accounting students. The schedule will be announced in class. Tutoring may also be available at the Learning Assistance Center in Sinclair Library (<https://manoa.hawaii.edu/undergrad/Learning/tutoring-by-appt/>)

Alternate meeting place: In the event of any disturbance requiring the evacuation of the classroom, you are to meet the instructor in the grassy area on the south side of George Hall. At that time, further instructions will be given (if an exam is in progress, you will be notified of an alternate room to complete the exam).

Academic Honesty: *“The University expects students to maintain standards of personal integrity that are in harmony with the educational goals of this institution; to respect the rights, privileges, and property of others; and to observe national, state, and local laws and University regulations.”*

Shidler and SOA also have an Honor Code Policy. Please Do not copy from another person's homework, quiz or exam. Please do not fail to cite sources of material that you have quoted or substantially paraphrased. Do not use unauthorized assistance. Don't hesitate to ask questions. Students are expected to behave with integrity in all academic endeavors. Cheating, plagiarism, as well as any other form of academic dishonesty, are not tolerated. All incidents will be handled in accordance with the UH Student Code of Conduct. Please review the Student Conduct Code so you can make conscience and informed choices: [www.studentaffairs.manoa.hawaii.edu/policies/conduct code/](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/)

Relevant portions include:

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 ... 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 that 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, he/she will receive a grade of "F" for the course and be referred for disciplinary action as provided for the by the University Student Conduct Code.

At no time is it ok to use online “study” sites such as Chegg or CourseHero to obtain answers to any assignments.

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/>

Students with disabilities: Any student with a documented physical or mental disability is encouraged to contact the KOKUA Program if the student has a disability-related need for academic access services.

Your continued enrollment implies that you have agreed to abide by the policies set forth in this syllabus.

TENTATIVE CLASS SCHEDULE (subject to change)

| Date | Class coverage | CONNECT assignments due prior to class | Other important dates/deadlines |
|-------------|-------------------------------|--|---|
| 8/23 | Introduction | | |
| 8/25 | Ch. 1 | Chapter 1 Concept Video Chapter 1 “blue” Lecture Notes | |
| 8/30 | Ch. 1 | | Drop course for 100% tuition refund |
| 9/1 | Ch. 2 | Chapter 2 Concept Video Chapter 2 “blue” Lecture Notes | |
| 9/6 | Ch. 2 | Chapter 1 Homework | Seating Chart created |
| 9/8 | Ch. 4 | Chapter 4 Concept Video | |
| 9/13 | Ch. 4 | Chapter 2 Homework | Drop without a “W” and 50% tuition refund |
| 9/15 | Ch. 5 | Chapter 5 Concept Video | |
| 9/20 | Ch. 5 | Chapter 4 Homework | |
| 9/22 | Ch. 6 | Chapter 6 Concept Video | |
| 9/27 | Ch. 7 | Chapter 5 Homework Chapter 7 Concept Video | |
| 9/29 | Exam 1 (Ch. 1, 2, 4, 5) | Chapter 1, 2, 4, 5 Smartbook | |
| 10/4 | Ch. 7 | Chapter 6 Homework | |
| 10/6 | Ch. 8 | Chapter 8 Concept Video | |
| 10/11 | Ch. 8 | Chapter 7 Homework | |
| 10/13 | Ch. 9 | Chapter 9 Concept Video | |
| 10/18 | Ch. 10, Appendix B | Chapter 8 Homework Chapter 10 Concept Video Appendix B Concept Video/Notes | |
| 10/20 | Ch. 10 | Appendix B Homework | |
| 10/25 | Ch. 10 | Chapter 9 Homework | |
| 10/27 | Ch. 11 | Chapter 11 Concept Video Chapter 11 “blue” Lecture Notes | |
| 10/31 | | | Drop with “W” |
| 11/1 | Ch. 11 | Chapter 10 Homework | |
| 11/3 | Exam 2 (Ch. 6-10, Appendix B) | Chapter 6, 7, 8, 9, 10 and Appendix B Smartbook | |
| 11/8 | Election Day | | |
| 11/10 | Ch. 11: | | |
| 11/15 | Appendix C | Appendix C Concept Video Chapter 11 Homework | |
| 11/17 | Appendix C | | |
| 11/22 | Ch. 3 | Chapter 3 Concept Video | |
| 11/24 | Thanksgiving | | |

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| 11/29 | Ch. 3 | Appendix C Homework | |
| 12/1 | Ch. 12 | Chapter 3 Homework Chapter 12 Concept Video/Notes | |
| 12/6 | Ch. 12 | | Financial Statement Project due |
| 12/8 | Catch-up and review | Chapter 12 Homework | |
| | | | |
| 12/14 | 7:30 – 9:30 a.m. Final Exam | Primarily Chapter 1-3, 11, 12 and Appendix C | |
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Disclaimer: This syllabus is a general plan for the course. Changes may be made in the course content as the semester progresses.

Communicating with the instructor:

- I am happy to answer questions in person, via zoom, via email. However, some email questions are difficult to understand and/or answer, so I may ask you to meet to talk about the issue.
- Except in unusual circumstances, I will respond to your email within 24 hours. With this in mind, if you find that you have questions when you are doing homework, be sure to get the assignments done early so you have time to get them answered before the assignment is due.