

ACC210: Introduction to Financial Accounting¹
Section 004: WF, 0900-1015 am
Section 005: WF, 1030-1145 am

Instructor: Anna Jeong

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Office hours: Wednesday and Friday 1:30 – 2:30 pm or by appointment

COURSE OBJECTIVES

ACC 210 builds a basic understanding of how information regarding a firm's resources and obligations is conveyed to stockholders, creditors, financial analysts, government agencies and the general public. This course focuses on the form and content of corporate financial statements. Students learn the principles of revenue and expense recognition as well as the basic accounting for assets, liabilities, and equities. At the completion of the course, you should be able to:

- Understand the theory and implications of certain generally accepted accounting principles (GAAP),
- Identify various incentives that affect managers' accounting choices, and
- Analyze economic events disclosed in corporate financial statements.

COURSE MATERIALS

Required textbook: Horngren's Financial & Managerial Accounting 6th edition by Miller-Nobles, Mattison, and Matsumura (PEARSON) – eBook option available

The textbook will be referred to throughout the semester; thus, you are expected to obtain a copy for this class. Also, you are expected to register for MyAccountingLab (instructions to register can be found below). There you will find your on-line assignments along with many study aides.

* **Lecture notes** will be available from Laulima

STRATEGIES FOR REACHING THE OBJECTIVES

Class Preparation: I expect you to come to class prepared to discuss the material for the day. Text chapters and other materials distributed in class should be read before the assigned class so that you are prepared to discuss issues, articulate insights, evaluate others' ideas, and defend your own ideas.

Class Attendance: Course materials will be delivered synchronously. Therefore, students are expected to join the class on time and remain in class for the entire period.

* You are expected to turn on your camera. If you have any concerns regarding this matter, please contact Dr. Hamid Pourjalali.

Class Participation: Students are expected to participate in discussions of assigned topics by asking original questions, bringing in outside research articles, and relating personal experiences or observations to the class. Students should have the homework prepared prior to coming to class and be ready to discuss the concepts.

¹ This syllabus is tentative and subject to changes as the semester progresses.

ADMINISTRATION

Communication: Due to Covid-19, there will be virtual office hours. Sign-up sheet for virtual office hours will be available on Laulima. If students want to have virtual meetings outside of office hours, students are expected to make appointments via email. **I will not discuss grades through email.** Students are required to check course website one day before the class and be responsible for printing out or having electronic copy of lecture notes to class.

Registration and withdrawal dates

Should you have any questions about these matters and/or other dates related to withdrawing from this class please contact your academic advisor and/or the Undergraduate Office of Student Academic Service (“OSAS”), Shidler College of Business B101.

IMPORTANT - the last day to drop (no “W” on transcript) is September 15, 2020 by 4:00 PM (HST).

COURSE EVALUATION

Exams –total 600 points

Three exams consist of all multiple-choice questions. Students will earn points based on the number of correct responses. During exams, students may use their course textbook and lecture notes. Students are expected to be present on all three exam days. If an exam must be missed, **students MUST notify the instructor prior to the exam date. No make-up exam will be given without prior notification** unless you have a legitimate and/or unavoidable circumstance (serious illness, family emergency, etc.).

Homework – 200 points

Since accounting is an applied discipline, it is important that you learn the “how to” of accounting as well as “know about” accounting. Therefore, it is important that you complete the exercises and the problems that are assigned. **Students should regularly visit homework website (www.myaccountinglab.com) to finish assignment for each chapter. Homework will be due on its assigned due date. No homework will be accepted late.**

Quiz – 200 points

There will be in-class pop quiz during the class. The quiz can be of problem solving, short answer, or multiple-choice format.

GRADING

The total number of points earned during the semester will determine each student's course grade. Points and a distribution of the points necessary to earn a certain letter grade are as follows:

		<u>In Percent</u>	<u>Letter Grade</u>
		98 and above	A+
Quizzes (in-class):	200	93 – 97	A
Homework (online)	200	90 – 92	A-
Exam #1	170	88 – 89	B+
Exam #2	170	83 – 87	B
Exam #3	260	80 – 82	B-
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TOTAL	1,000	78 – 79	C+
		73 – 77	C
		70 – 72	C-
		68 – 69	D+
		63 – 67	D
		60 – 62	D-
		59 and below	F

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 the distribution outlined above.

COURSE COMPLIANCE WITH VARIOUS CAMPUS POLICIES:

All University of Hawaii and Shidler College of Business rules and policies will be followed in the course.

Students with Disabilities: Any student who has a documented disability and requires accommodations is strongly encouraged to contact me or the 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).

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 conscious 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:

- **Cheating, plagiarism, and other forms of academic dishonesty,**
- **Furnishing false information to any UH official, faculty member, or office,**
- **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](#).

Withdrawal/Drop Policy: The student has the responsibility to withdraw from the course (see above for dates). If a student stops attending class and does not drop the course, a grade of "F" will be assigned at the end of the semester.

TITLE IX

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 or has experienced 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.

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.

If you wish to speak with someone confidentially or would like to receive information and support in a confidential setting, you can contact any of the following on-campus resources:
<https://manoa.hawaii.edu/titleix/resources/>

ACCOUNTING 210 MYACCOUNTINGLAB INSTRUCTIONS

To register for: ACC 210 Intro to Financial Accounting Section 004, or
ACC 210 Intro to Financial Accounting Section 005.

1. Go to www.pearson.com/mylab
2. Under Register, select Student.
3. Confirm you have the information needed, then select OK! Register now.
4. Enter your instructor's course ID:

Section 004: jeong80809

Section 005: jeong91247

and Continue.

5. Enter your existing Pearson account username and password to Sign In.
You have an account if you have ever used a MyLab or Mastering product.
» If you don't have an account, select Create and complete the required fields.
Select an access option.
» Enter the access code that came with your textbook or that you purchased separately from the bookstore.
» If available for your course,
Buy access using a credit card or PayPal.
Get temporary access.
 - a. From the You're Done! page, select Go To My Courses.
 - b. On the My Courses page, select the course name ACC 210 Intro to Financial Accounting Section 004 or ACC 210 Intro to Financial Accounting Section 005 to start your work.

Note: If you still need help with registration, please visit Pearson student support site
<http://www.pearsonmylabandmastering.com/northamerica/myaccountinglab/students/support/index.html>

To sign in later:

1. Go to www.pearson.com/mylab .
2. Select Sign In.
3. Enter your Pearson account username and password, and Sign In.
4. Select the course name ACC 210 Intro to Financial Accounting Section 004 or ACC 210 Intro to Financial Accounting Section 005 to start your work.

To upgrade temporary access to full access:

1. Go to www.pearson.com/mylab.
2. Select Sign In.
3. Enter your Pearson account username and password, and Sign In.
4. Select Upgrade access for ACC 210 Intro to Financial Accounting Section 004 or ACC 210 Intro to Financial Accounting Section 005.
5. Enter an access code or buy access with a credit card or PayPal.

ACC 210 Fall 2020 Schedule

This syllabus is a general plan and subject to change at the instructor's discretion.

Day	Date	Reading	Topic	Homework Due
W	8/26	Ch.1	Introduction & Accounting and the Business Environment	
F	8/28	Ch.1	Accounting and the Business Environment	Ch.1 due – 9/1
W	9/2	Ch.2	Recording Business Transactions	
F	9/4	Ch.2	Recording Business Transactions	Ch.2 due – 9/8
W	9/9	Ch.3	The Adjusting Process	
F	9/11	Ch.3	The Adjusting Process	Ch.3 due – 9/15
W	9/16	Ch.4	Completing the Accounting Cycle	
F	9/18	Ch.4	Completing the Accounting Cycle	Ch.4 due – 9/22
W	9/23		Exam review	
F	9/25		Exam 1 (Ch.1 – 4)	
W	9/30	Ch.5	Merchandising Operations	
F	10/2	Ch.5	Merchandising Operations	Ch.5 due – 10/6
W	10/7	Ch.6	Merchandise Inventory	
F	10/9	Ch.6	Merchandise Inventory	Ch.6 due – 10/13
W	10/14	Ch.7	Internal Control and Cash	Ch.7 due – 10/19
F	10/16	Ch.8	Receivables	
W	10/21	Ch.8	Receivables	Ch.8 due – 10/25
F	10/23		Exam review	
W	10/28		Exam 2 (Ch. 5 – 8)	
F	10/30	Ch.9	Plant Assets, Natural Resources, and Intangibles	
W	11/4	Ch.9	Plant Assets, Natural Resources, and Intangibles	Ch.9 due – 11/10
F	11/6	Ch.11	Current Liabilities	
W	11/11		Veterans Day – no class	
F	11/13	Ch.11 Appendix 12A	Current Liabilities The Time Value of Money	Ch.11 due – 11/17
W	11/18	Ch.12	Long-term Liabilities	
F	11/20	Ch.12 Ch.13	Long-term Liabilities Stockholders' equity	Ch.12 due – 11/24
W	11/25	Ch.13	Stockholders' equity	
F	11/27		Thanksgiving break – no class	
W	12/2	Ch.13 Ch.10	Stockholders' equity Investments	Ch.13 due – 12/6
F	12/4	Ch.10 Ch.14	Investments The Statement of Cash Flows	Ch.10, 14 due – 12/13
W	12/9		Exam review	
F	12/18		Final Exam (Ch. 9 – 14) Section 04: 7:30 – 9:30 am Section 05: 9:45 – 11:45 am	