

**ACCOUNTING 210 – SYLLABUS**  
**UNIVERSITY OF HAWAI‘I AT MĀNOA**  
**Spring 2023**

Instructor: C. Manu Ka`iama Office: Bus Ad A415  
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Office Hours: Monday – Friday; 8:00 am – 5 pm, via email, zoom or in-person appointments.  
Schedule through email. Write “Acc 210” in “subject” field with your availability.

**COURSE SCHEDULE**

Lecture Section 03 meets Tuesdays & Thursdays from 12:00 – 1:15 p.m. in Bus Ad D101  
Lecture Section 07 meets Tuesdays & Thursdays from 1:30 – 2:45 p.m. in Bus Ad D101

**COURSE DESCRIPTION**

Prerequisites for enrolling in this course include satisfactory completion of Acc 202/Acc 200;  
Sophomore standing (at least 25 credits) unless waived by DAP.

This course is an introduction to the complex world of financial accounting. Students will be studying the business language used to report financial information about an entity to its present and potential investors, creditors and other interested parties. Technical, conceptual, historical and current accounting issues will be discussed. Students should gain a basic understanding of reporting financial transactions through a complete study of the bookkeeping system. Specific course objectives are outlined on Shidler SOA website under Accounting 210.

**COURSE MATERIALS**

**Required Text:** McGraw-Hill, Financial and Managerial Accounting, Information for Decisions, 9th Edition. Authors: John J. Wild and Ken W. Shaw. This course participates in the UH Bookstore’s Interactive Digital Access Program (IDAP). For more information, please see your IDAP welcome email (Subject Line: “IMPORTANT: You have enrolled in an IDAP Course”).

**Required McGraw-Hill CONNECT Access:** Register for CONNECT using the MH Campus link on the left side tool box on Lualima in order to secure the reduced IDAP price for your text and resources. Once you sign into MH Connect, make sure there is a green icon in the grade sync column. Then you are all set and your homework and other grades will automatically be recorded in the system.

**Student Registration on Connect:**

1. Log in to your College website (Lualima)
2. Click on the McGraw-Hill Campus link on your institution or course page.
3. Click on the Connect textbook for this course and follow the on-screen instructions.  
Textbook is listed above.

**Calculators:** Each student is required to have a simple calculator for every class session, and to use it during class to do calculations. For exam purposes, a calculator will be provided. Phones may NOT be used as calculators during any quiz or exam.

## DROPS AND INCOMPLETES

Students have until **February 1** to drop this course without a “W” grade. Students have until **March 21** to withdraw with a “W” grade. Grades of Incomplete (I) will only be assigned to a student with a grade of “C” or above that was physically unable to complete a small fraction of the course requirements.

## GRADING

Each student’s course grade will be determined by the total number of points earned during the semester. Points are distributed as follows:

Attendance	50 points
In-class quizzes	50 points
Online homework (points to be determined later*)	100 points
Financial Statement Analysis Project	100 points
Examination I (chapters 1-4)	100 points
Examination II (chapters 5-8)	100 points
Final Examination (chapters 9-12)	<u>100 points</u>
Total	<u>600 points</u>

### Grading Curve:

600 – 576 points	A +
575 – 558	A
557 – 540	A –
539 – 516	B +
515 – 498	B
497 – 480	B –
479 – 456	C +
455 – 438	C
437 – 420	C –
419 – 396	D +
395 – 378	D
377 – 360	D –
359 –	F

The instructor reserves the right to change this grading curve according to class performance. It is important for students to understand that enrolling in a 200-level course means that there are content minimums regarding class work that you are required to learn and be able to demonstrate in order to achieve certain grade levels, and therefore “curving” grades is not often done.

## ATTENDANCE

Please **turn off cell phones at the beginning of class**. Class attendance in Accounting 210 is essential to the learning process. As such, it is expected that students will attend regularly and **arrive on time**. Important announcements are made at the beginning of class so it is imperative that you be on time. Attendance will be taken. Students not in class when attendance is taken will not receive attendance points **regardless** of the reason you missed class. Students are required to attend the lecture section that they are enrolled in. Exams are comprised of material

covered in the textbook AND from lecture. As a student enrolled in Accounting 210, you are responsible for all sources of information. If you have to miss class, it is highly recommended that you secure notes from a fellow student. The professor is happy to go over areas with you, individually, that you may have questions about if you missed class for a good reason. In case of a bomb scare, fire or other campus emergency, class will meet in the “quad.” This is the grassy area between George, Crawford and Gartley Halls. The first 8 classes are worth 1 point each for attendance. The remainder class days are worth 2 points each. A total of 54 points are available, but the point value will be capped at 50, this means you have 2 days you could technically miss class without any loss of points. This is to accommodate unexpected occurrences on your behalf where you just cannot make it to class (illness, travel, transportation problems, etc.)

### **IN-CLASS QUIZZES**

There will be a quiz for each chapter, chapters 1 – 8, and 10 and 11. Missing class for **any reason** that has a quiz scheduled means that you have missed that quiz. No make-ups are allowed unless you are missing because of University-approved business (athletes on travel, etc.) in which case it is your responsibility to arrange to take the quiz in advance of its administration. Each quiz is worth 5 points and will be timed. When time is called, you must immediately put your pencil/pen down. **THIS CLASS REQUIRES YOU TO READ EACH CHAPTER BEFORE CLASS BEGINS ON THAT CHAPTER.** Because of this, quizzes can occur on the first class scheduled to discuss a particular chapter, or moved to another day that the chapter is continuing to be discussed. You will be informed as to when it is occurring but please be prepared by studying each chapter in advance of its initial discussion on this syllabus calendar.

### **ONLINE HOMEWORK**

*CONNECT Homework:* Approximately 16% of your course grade is based on your completion of the materials on McGraw Hill CONNECT. The due dates and points can be monitored on the CONNECT system. Students have an opportunity to earn points by demonstrating mastery in these homework assignments. You are allowed a number of tries, with earlier correct answers saved up until the deadline for submission. Be sure to familiarize yourself with the **Homework system, DUE DATES and TIMES!**

Using these materials will help you to learn this challenging material and to do better on the exams.

### **FINANCIAL STATEMENT ANALYSIS PROJECT**

A comprehensive financial statement analysis project will be assigned on March 10th, and is due on Thursday, April 20<sup>th</sup>. You will need to read through Chapter 13, preferably while on break, to be able to begin to understand this assignment. Additional information will be given when assigned.

### **EXAMINATIONS**

Examinations may be an assortment of types of questions. No make-ups will be allowed without **PRIOR** written approval by the instructor and/or written verification of an emergency. If you know you will be missing an exam due to extenuating circumstances (e.g., athletic team travel), be sure to notify the instructor **BEFORE** the exam is administered. In such cases, the instructor reserves the right to decide if a make-up will be allowed and whether to deduct points as deemed appropriate. Exam protocol will be discussed before it is administered.

## Tentative Course Calendar; Followed by Homework Assignments on Connect

\* The following schedule may be adjusted to enhance learning outcomes. **Chapters must be read BEFORE class attendance below:**

<b>Date</b>	<b>Pre-class reading assignment Hand-in assignment due</b>	<b>In-class work</b>
Tuesday January 10	Introduction Chapter 1 – Accounting in Business	Review syllabus Discussion chapter 1
Thursday January 12	Chapter 1	Discussion chapter 1 Exercises Pop quiz chapter 1
Tuesday January 17	Chapter 1	Discussion chapter 1 Exercises
Thursday January 19	Chapter 2 – Accounting for Business Transactions	Discussion chapter 2 Exercises
Tuesday January 24	Chapter 2	Pop quiz chapter 2 Discussion chapter 2 Exercises
Thursday January 26	Chapter 2	Discussion chapter 2 Exercises
Tuesday January 31	Chapter 3 – Adjusting Accounts for Financial Statements	Pop quiz chapter 3 Discussion chapter 3 Exercises
Thursday February 2	Chapter 3	Discussion chapter 3 Exercises
Tuesday February 7	Chapter 3	Discussion chapter 3 Exercises
Thursday February 9	Chapter 4– Accounting for Merchandising Operations	Discussion chapter 4 Exercises
Tuesday February 14	Chapter 4	Pop quiz chapter 4 Discussion chapter 4 Exercises
Thursday February 16	Chapter 4	Discussion chapter 4 Exercises and Review
Tuesday February 21	<b>MIDTERM I – Chapters 1 - 4</b>	

Thursday February 23	Chapter 5 - Inventories and Cost of Sales	Discussion chapter 5 Exercises
Tuesday February 28	Chapter 5	Pop quiz chapter 5 Discussion chapter 5 Exercises
Thursday March 2	Chapter 6 – Cash, Fraud and Internal Control	Pop quiz chapter 6 Discussion chapter 6 Exercises
Tuesday March 7	Chapter 6	Discussion chapter 6 Exercises
Thursday March 9	Chapter 7 – Accounting for Receivables	Pop quiz chapter 7 Discussion chapter 7 Exercises
Tuesday March 21	Chapter 7	Discussion chapter 7 Exercises
Thursday March 23	Chapter 7 and Chapter 8 - Accounting for Long-Term Assets	
Tuesday March 28	Chapter 8	Pop quiz chapter 8 Discussion chapter 8 Exercises
Thursday March 30	Chapter 8	Discussion chapter 8 Exercises, Review
Tuesday April 4	<b>MIDTERM II – CHAPTERS 5 - 8</b>	
Thursday April 6	Chapter 9 – Accounting for Current Liabilities	
Tuesday April 11	Chapter 10 Accounting for Long-Term Liabilities	Pop quiz chapter 10 Discussion chapter 10 Exercises
Thursday April 13	Chapter 10	Discussion chapter 10 Exercises
Tuesday April 18	Chapter 11 - Corporate Reporting and Analysis	Pop quiz chapter 11 Discussion chapter 11 Exercises
Thursday April 20	Chapter 11	<b>Financial Statement Analysis Project Due</b>
Tuesday April 25	Chapter 12 – Reporting Cash Flows	Discussion chapter 12 Exercises

Thursday April 27	Chapter 12	Discussion chapter 12 Exercises
Tuesday May 2	<b>Chapter 12 – Review for final exam</b>	
Thursday May 4	NO CLASS – final exam study day	
Wednesday May 10	7:30 am – 9:30 am	Location to be announced

All Homework Assignments are found online through McGraw Hill Connect. Plan to begin homework days before it is due, so that you will have enough time to finish the complete assignment.

Chapter	Due Date/Time
1 – Accounting in Business	Sat. Jan 21, 10pm HST
2 – Accounting for Business Transactions	Sat. Jan 28, 10pm HST
3 – Adjusting Accounts for Financial Statements	Sat. Feb 11, 10pm HST
4 – Accounting for Merchandising Operations	Sat. Feb 18, 10pm HST
5 – Inventories and Cost of Sales	Sat. Mar 4, 10pm HST
6 – Cash, Fraud, and Internal Control	Sat. Mar 11, 10pm HST
7 – Accounting for Receivables	Sat. Mar 25, 10pm HST
8 – Accounting for Long-Term Assets	Sat. Apr 1, 10pm HST
9 – Accounting for Current Liabilities	Sat. Apr 8, 10pm HST

10 – Accounting for Long-Term Liabilities	Sat. Apr 15, 10pm HST
11 – Corporate Reporting and Analysis	Sat. Apr 22, 10pm HST
12 – Reporting Cash Flows	Sat. Apr 29, 10pm HST

**Academic Integrity and Ethical Behavior:** Violations of academic integrity include, but are not limited to, cheating, fabrication, tampering, plagiarism, or facilitating such activities. Failure to meet this expectation will result in failure of the course and possible dismissal from the program. Plagiarism means using another's words, ideas, materials or work without properly acknowledging and documenting the source. Students are responsible for knowing the rules governing the use of another's work or materials and for acknowledging and documenting the source appropriately. All work that candidates ultimately submit in this course must be their own in their own words. If you are in doubt about whether your work is paraphrased or plagiarized, see the UH General and Graduate Information Catalog under “Student Regulations” and the UH Student Conduct Code ([http://studentaffairs.manoa.hawaii.edu/policies/conduct\\_code/](http://studentaffairs.manoa.hawaii.edu/policies/conduct_code/)) for specific guidelines related to ethical behavior. The UH Student Code of Conduct is available on line at: [http://studentaffairs.manoa.hawaii.edu/policies/conduct\\_code/](http://studentaffairs.manoa.hawaii.edu/policies/conduct_code/). It is assumed that you have accessed this information and concur with the expectations set forth. Keep in mind specifically: “1. Cheating includes but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examination: (2) use of sources beyond those authorized by the instructor 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. 2. Plagiarism includes but is not limited to, the use, by paraphrase or direct quotation, or 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.”

**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](#).

**Statement on Disability—KOKUA PROGRAM:** The University of Hawai‘i at Mānoa is committed to a policy of non-discrimination and provides equal access to its programs, services, and activities to students with disabilities. If you have a disability and related access needs, please contact the KOKUA program (UH Disabled Student Services Office) at 956-7511, kokua@hawaii.edu, or go to Room 013 in the Queen Lili‘uokalani Center for Student Services. I will work with you and KOKUA to meet your access needs.

**Special Student Resources:** If you need assistance with personal, academic or career concerns, the University of Hawai‘i has services available through UHM Counseling & Student Development Center (CSDC) located at the Queen Lili‘uokalani Center for Student Services Room 312. Website: <http://manoa.hawaii.edu/counseling/> Phone: (808) 956-7927

### 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/>

Professor reserves the right to make adjustments to this document as needed.