

University of Hawaii
Shidler College of Business
ACC 660 Analysis & Decision-Making
Syllabus, Spring 2023

Spring 2023: January 9, 2023-May 12, 2023
Mondays from 6:00 to 7:45 p.m.
Classroom E202

Instructor

Hamid Pourjalali
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Office Hours: T, 3:00 p.m.-04:30 p.m. and by appointment

Textbook: There is no textbook for this course, as the course focuses on case studies.

Prerequisites: ACC 625 and last semester/year of the Master of Accounting program.

Change in status: Follow the UH process and deadlines for dropping a class. If you do not drop the class and do not attend the class, you will receive a grade of "F" for the course.

Course Description: ACC 660 is the capstone class taken in the last semester/year of the Master of Accounting program. The course is designed around case studies and group presentations/individual assignments on various topics (financial accounting, auditing, business management, risk management, etc.) to allow you to apply what you have learned in your business and accounting courses. The cases are detailed in the class schedule at the end of this syllabus.

ACC 648 is one credit and focuses on financial statement analysis, which will include preparing financial statements. In the Spring of 2023, this course will be taught by Professor Myron Mitsuyasu.

Course objective: Upon completion of the course, students should be able to apply business and accounting concepts to various situations and effectively present what has been learned from each case. Students should also be able to prepare financial statements and the related notes to the financial statements and then analyze and effectively present what the financial statements are telling the reader. The objectives can only be met if the student has a good understanding of accounting and business concepts, completes the assignments and actively participates in the classroom learning experience.

Attendance: In order to achieve the course objectives, students are required to attend (arriving on time) and participate in the classes. Arriving to class more than 15 minutes late without an acceptable reason will be considered nonattendance. Lack of attendance will mean that the student will not receive any points for that class presentation. Attendance does not just mean being physically present, but also being attentive during the class (i.e., not disrupting the class or other students, not sleeping, and not using electronic devices such as cellphones). Being physically present does not guarantee points for attendance. The instructor has the ability to deduct points for unprofessional behavior in the classroom.

Homework: Homework assignments will entail conducting research, meeting with assigned groups to prepare presentations on the assigned case, and preparing presentations or written responses on the topics discussed in the case studies.

Assignments: A different case will be assigned each week. The case will be briefly discussed the week prior to the presentation. When necessary, students are to purchase the assigned case. The specific case assigned to each week may change depending on the availability of the professional that may be assisting in the evaluation of the group presentations. Each group is to review the case, conduct the appropriate research and prepare its presentation. The length of the presentation will depend on the number of groups and will be communicated the week prior to the presentation. Students will be randomly assigned to a group of two to three students each week. Students are not allowed to change to a different group or to change the assigned members of each group.

There may also be individual assignments for the cases for which the student will be required to prepare a written document discussing the topics in the assigned case.

Grading: Professionals may be asked to attend and participate in the evaluation of the group presentations. Group members are also asked to grade themselves and other group members. I will consider all available evaluation (professionals and students in addition to mine) to determine each student's grades. As a result, group members may receive different grades for a case prepared and presented by the group.

Grading will not be based on a curve but on each student's total points. A grade of "A" will require at least 92% of the total points, a grade of "B" will require at least 82% of the total points, a grade of "C" will require at least 68% of the total points, a grade of "D" will require at least 60% of the total points, and any points lower than 60% will be a grade of "F." Grades with a + or – may be awarded based on whether the grade is a few points away from a straight letter grade.

There are no make-up points for classes that are missed. I post students' grades for each case no later than three weeks after the case presentation

Student conduct: Students are expected to behave in a professional manner as would be expected by any employer. Inappropriate behaviors for which points will be deducted include disruptive behavior (use of cell phones during class, as an example), inattentiveness, disrespecting fellow students, and begging for points.

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:

1. cheating, plagiarism, and other forms of academic dishonesty,
2. furnishing false information to any UH official, faculty member, or office,
3. 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 explicitly 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.

Disclosures: This syllabus is a general plan and provides general guidance. It is not all-encompassing and is subject to change. I may make future changes based on the availability of the professional.

Location: In the event of the need to evacuate the classroom, students are to meet curbside along University Avenue near the parking lot.

Supplies: Each student is to bring his/her own supplies to the class, including a computer, writing instruments, paper, etc. The instructor will not have any supplies available.

Disability access: Students with disabilities are encouraged to contact the KOKUA Program for information and services. Confidentiality is maintained and there is no charge for the services. Contact KOKUA at 956-7511 or kokua@hawaii.edu.

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/>

ACC 660 Spring 2023
Acc 648 Spring 2023
Case Study Assignments

Date	Topic/Professional	Case
2/13/2023	An Ethics Case, Gary Nishikawa	IMUA ELECTRONICS
2/20/2023	Holiday, President's Day	
2/27/2023	Governmental Audit/Edwin Young	CASE STUDY: DEPARTMENT OF PLANNING AND PERMITTING (DPP)
Bonus; 25 points Sunday, 3/5/23, at 11:00 p.m	Three independent Alteryx practices/Addie Liu	Solutions for the three independent KPMG Alteryx practices are due on 3/23/2023
3/6/2023	Review recognition/ Mr. Eric Pae, Ms. Shannon Asato, and Ms. Claire Lin	Hawaiian Electric
3/13/2023	Spring Break	
3/20/2023	Risk assessment/ Addie Liu	Internal and external risk for firms
3/27/2023	Holiday: Kuhio Day	
4/3/2023	Risks in Banking industry/Addie Liu/Maggie Phan	Silicon Valley Bank and capital requirement/ Urgent Medical Device, Inc. 2023, KPMG Alteryx case 167 first coverage
4/10/2023	Addie/ Mike Keifferl	Urgent Medical Device, Inc. 2023: KPMG A Teaching Case Designed to Integrate Alteryx in the Financial Statement Auditing Classrooms
4/17/2023	Financial Analysis/Terri Fujii	read Form 10-k and any other information they can find and present what they learned about the company, how the company is doing financially, what risks they see, and whether they would invest in the company.
4/24/2023	Non for profit and Kamehameha School/ Myaron Mitsuyasu/ Revenue recognition/David Okabe and Carrie-Ann Tsutsui	Non for profit/ Hawai'i Pacific Health PRF Revenue Recognition April 2023
5/1/2023	Jeff Gramlich/Biden Tax	Anticipated Biden's tax act on financial statements