

## **ACC210: Introduction to Accounting II<sup>1</sup>** **Section 007: WF 12:00 – 13:15 (BUSAD A101)**

<b>Instructor:</b>	Boochun Jung, Ph.D.
<b>Office:</b>	BusAd A-417 (4 <sup>th</sup> floor, A-tower)
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<b>E-mail:</b>	<a href="mailto:boochun@hawaii.edu">boochun@hawaii.edu</a>
<b>Office hours:</b>	<b>WF: 13:15 – 14:00 am or by appointment</b>
<b>Course materials:</b>	(1) <b>Textbook:</b> Wild, John, and Shaw, Ken. <i>Financial and Managerial Accounting: Information for Decisions 9<sup>th</sup> edition</i> . McGraw-Hill Education • Further information will be provided in the first class. (2) <b>Lecture notes (available from laulima.hawaii.edu):</b> Students should regularly check this site for resources. (3) <b>Calculator:</b> Cell phone cannot be used as a calculator on exams.

### **1. COURSE OBJECTIVES**

ACC 201 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.

### **2. 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 Participation:** You should participate in discussions of assigned topics by asking original questions, bringing in outside research articles, and relating personal experiences or observations to the class. You should have the homework prepared prior to coming to class and be ready to discuss the concepts. Attend every class for the entire class period. If you need to miss class because of an emergency, please contact me in advance.

**Class Assignments:** 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 to**

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<sup>1</sup> This syllabus is tentative and subject to changes as the semester progresses.

**finish assignment for each chapter even when there is no announcement for homework in class.** Usually, homework for each chapter will be assigned as soon as my lecture on each chapter is over.

### 3. ADMINISTRATION

**Communication:** I strongly encourage students to come to my office hours or make appointments. Email is a preferred communication method in emergency. **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 and bringing lecture notes to class.

**Exams:** Exams will be *closed-book and closed note*. There will be two mid-term exams and one final exam. Students are expected to be present on exam days. If an exam must be missed, the instructor **MUST** be notified prior to the absence. **No make-up exam will be given without prior notification.** Make-up exams will be considered only in legitimate, unavoidable circumstances (serious illness, family emergency, etc). Proper documentation for the absence must be required. Make-up exams are more rigorous, are graded to a higher standard than the original exam, and do not offer bonus points or additional credits of any kind. If you believe that there is an error in the grading of an exam, bring it to my attention within **two weeks of the date the exam is returned to the class.**

**Class attendance:** Attendance will be taken randomly at either the beginning or the end of the class. Please arrive on time. Arriving late is disruptive to everyone. I also expect that you remain in class for the entire period. Coming and going is also disruptive and rude. Students being late or leaving early will be deemed as missing the class.

**Class participation:** Class participation points are based on both class behavior and classroom performance. Students with unprofessional behaviors will get a “0” in class participation points. Unprofessional behaviors include, but are not limited to sleeping, chatting, and text messaging during the class. I reserve the right to make further deductions of the student’s final grade for these unprofessional behaviors. Students are also expected to actively participate in class to get the points.

**Grading:** Your course grade will be based on exams, homework sets, quizzes, class attendance and class participation. There are a total of 750 points available for the course.

<b>Exam #1</b>	<b>100 Points</b>
<b>Exam #2</b>	<b>100 Points</b>
<b>Exam #3</b>	<b>200 Points</b>
<b>Homework and Quiz</b>	<b>200 Points</b>
<b>Class attendance</b>	<b>100 Points</b>
<b>Class participation (including class behavior)</b>	<b>50 Points</b>

There are no predetermined quotas for any letter grades. For your information, the grade distribution for this course has been approximately: 15% A’s, 35% B’s, 35% C’s, 10% D’s and 5% F’s. Plus/minus grades are given in the course.

### 4. 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/](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.

**Classroom Behavior:** Both students and faculty have responsibility for maintaining an appropriate learning environment. Students who fail to adhere to behavioral standards may be subject to discipline.

### **Counseling Services**

If you are in need of 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](mailto: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/>

## 5. COURSE SCHEDULE

I have attached an outline of the topics that will be covered in this class. The schedule also indicates the dates of the three exams.

<b>Date</b>	<b>Topic</b>
1/10	Introduction/Syllabus
1/12	Ch.1 – Accounting in Business
1/17	Ch.1 – Accounting in Business
1/19	Ch.2 – Accounting for Business Transactions
1/24	Ch.2 – Accounting for Business Transactions
1/26	Ch.3 – Adjusting Accounts for Financial Statements
1/31	Ch.3 – Adjusting Accounts for Financial Statements
2/2	Ch.3 – Adjusting Accounts for Financial Statements
2/7	Ch.3 – Adjusting Accounts for Financial Statements
<b>2/9</b>	<b>Exam I</b>
2/14	Ch.4 – Accounting for Merchandising Operations
2/16	Ch.4 – Accounting for Merchandising Operations
2/21	Ch.4 – Accounting for Merchandising Operations
2/23	Ch.5 – Inventories and Cost of Sales
2/28	Ch.5 – Inventories and Cost of Sales
3/1	Ch.6 – Cash, Fraud, and Internal Control
3/6	Ch.7 – Accounting for Receivables
3/8	Ch.7 – Accounting for Receivables
3/13	Ch.8 – Accounting for Long-Term Assets
<b>3/15</b>	<b>Exam II</b>
<b>3/20</b>	<b>No class</b>
<b>3/22</b>	<b>No class</b>
3/27	Ch.8 – Accounting for Long-Term Assets
<b>3/29</b>	<b>No class</b>
4/3	Ch.8 – Accounting for Long-Term Assets
4/5	Ch.9 – Accounting for Current Liabilities
4/10	Ch.9 – Accounting for Current Liabilities
4/12	Ch.10 – Accounting for Long-term Liabilities
4/17	Ch.10 – Accounting for Long-term Liabilities
4/19	Ch.11 – Corporate Reporting and Analysis
4/24	Ch.11 – Corporate Reporting and Analysis
4/26	Ch.12 - Reporting cash flows
5/1	Ch.12 - Reporting cash flows
<b>5/-</b>	<b>Final Exam: Will be announced.</b>