



**KRISTINE SANTANIELLO**  
**ACCOUNTING INSTRUCTOR**  
**SHIDLER COLLEGE**  
**UNIVERSITY OF HAWAII AT MANOA**

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📍 BUSAD A407

🕒 Office hours:

- Tuesdays 1:30p-2:30p
- Wednesdays 2:30p-3:30p
- By appointment

*(Please check Lualima "Calendar" for logistics and/or any schedule changes)*

### ✓ PREREQUISITES

ACC200 or equivalency with a C- or better

### COURSE DESCRIPTION

This course focuses on building 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 introductory course in financial accounting focuses on the principles of revenue and expense recognition, as well as basic accounting for assets, liabilities, and equity, and how this is communicated through the financial reporting process to users of corporate financial statements.

# INTRODUCTION TO ACCOUNTING II

## ACC210 | SPRING 2024



### SECTION | CRN | DAYS | TIMES | LOCATION

Section 001 | CRN 85638 | TR 9a-10:15a | **BUSAD D106**

Section 003 | CRN 85640 | TR 12:00p-1:15p | **BUSAD D101**



### COURSE OBJECTIVES

The objectives of this course is to help students understand:

1. The fundamental concepts of the Generally Accepted Accounting Principles (GAAP) that support financial reporting systems used in the United States
2. The role of judgments and estimates in the preparation and interpretation of financial reports.
3. How to read, analyze and interpret corporate financial reports.



### CLASSROOM BEST PRACTICES

The primary teaching methodology used in this course is **cooperative learning**. Cooperative learning is defined as "a structured, systematic instructional strategy in which small groups work toward a common goal."

Students must be active participants in the learning process, not passive recipients of information. They should identify and solve unstructured problems that require use of multiple information sources. Learning by doing is emphasized. This is primarily a problem-solving class.

Class time will usually be spent on a variety of activities including: question and answer sessions, brief lectures, group discussions, and in-class assignments. In order for the class to be a meaningful learning experience for everyone, it is important we all: (1) attend class; (2) come prepared for discussion; and (3) participate in discussions and in-class assignments. If each of us prepares before class, participates during class, and reviews after class, the learning experience for each of us in this course will be maximized.

Most importantly, the class is best run if everyone behaves as **an adult** going into the professional world (defined within each course section).

# ★ ADDITIONAL INSTRUCTOR POLICIES

## TIPS AND TRICKS



- **Understanding concepts:** read the chapter summary in the book for a better understanding
- **Homework due dates:** check in Connect
- **Grading tracker:** find the tracker in Laulima “resources” folder
- **Time management:** use a calendar and input major tests and due dates from syllabus
- **Having trouble finding my office or remember office hours times?** Check Laulima “Calendar”
- **Poke around Laulima and Connect!** When you obtain access to these systems, just start clicking on things because you will always find more resources that you can use!

## CLASS PREPARATION



As a guide, a minimum of two hours of study outside class for each hour in class is considered necessary. A significant investment of time each week is required to develop a thorough understanding of the material.

## OFFICE HOURS BY APPOINTMENT



There is a clear understanding that the instructor is providing personal time outside of class to assist with student needs (and is more than willing to do so), however, if the student does not attend the agreed upon meeting with no prior notice or effort to reschedule in a reasonable amount of time (complete no-show), it is at the instructor’s discretion if they’re willing to set up another appointment outside of regular office hours.

## LETTERS OF RECOMMENDATION



- This must be asked for in person (not through email)
- If there is **no** clear relationship between the instructor and the student outside of normal classroom hours, it is at the instructor’s discretion if the request will be accepted or denied

## HOW TO ADDRESS EMAILS




Please include the section number in the subject line. When asking questions about homework, please detail the question number and include a screenshot in order to obtain a quick and accurate response.

## MISSED CLASS NOTES





If a classed is missed for **any** reason, it is the student’s responsibility to obtain the missing notes from another classmate and if there is any confusion, a student can set up time with me to obtain any additional clarification that is needed.

# REQUIRED MATERIALS


 **Textbook (eBook):** Financial & Managerial Accounting: Information for Decisions, 9th edition, John Wild and Ken Shaw – with McGraw-Hill (MH) Connect, bundled via **IDAP**

 **Online resource:** McGraw-Hill Connect, bundled via **IDAP**

 **Online resource:** Syllabus, lecture notes, Zoom links, and other course materials (provided on Laulima): <https://laulima.hawaii.edu/>

 **Lecture notes:** available on Laulima in “Chapters”; better when printed (free at the computer lab) or on tablet

 **Calculator:** Basic 10-key calculator

 **Laptop:** Needed to take quizzes/exams (please discuss with instructor if student does not have access to a reliable laptop).

## **OPT OUT:**

In order to receive a refund for the eBook and Connect course materials in the event a student drops the course:

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

The opt-out deadline is Wednesday, January 31st and the IDAP charge will be refunded to the MyUH account. If you have any questions about IDAP or this charge to your student account, contact the bookstore.

## **INTERACTIVE DIGITAL ACCESS PROGRAM (IDAP)**

For this course, McGraw Hill’s Connect will be used for the eBook and homework. The digital access for the course is being delivered through our bookstore’s **Interactive Digital Access Program (IDAP)**. The cost of the digital materials will automatically be charged to the student account.

### **TO ACCESS YOUR COURSE MATERIALS:**

1. To get started, access Laulima by entering your Laulima username and password. Click “Log In”.
2. Locate and enter Laulima course.
3. In the course navigation menu, locate and click on the MH Campus link.
4. Click on the box to agree to the Terms of use. Click “Get Started”.
5. Click on Connect button.
6. Enter a valid email address (or Connect email address). Click on Find my account.
7. If a new Connect user, click, create a new account.
  - a. Click on “Create a new Connect account” and complete your registration.
  - b. Complete all fields and accept the Terms of Use. Click “Continue”.
8. If an existing Connect user, enter Connect password and click “Log In”.
9. Re-enter email address and click “Complete My Registration” to complete your Connect registration.
10. If you have issues accessing the course materials, visit McGraw Hill’s tech support page at <https://mhedu.force.com/CXG/s/>

### **LAULIMA DISCLOSURE:**

This course space is being shared by students in CRNs 85638 and 85640. If you do not wish to be in a shared course space, please drop this section and register for an alternate instructor.

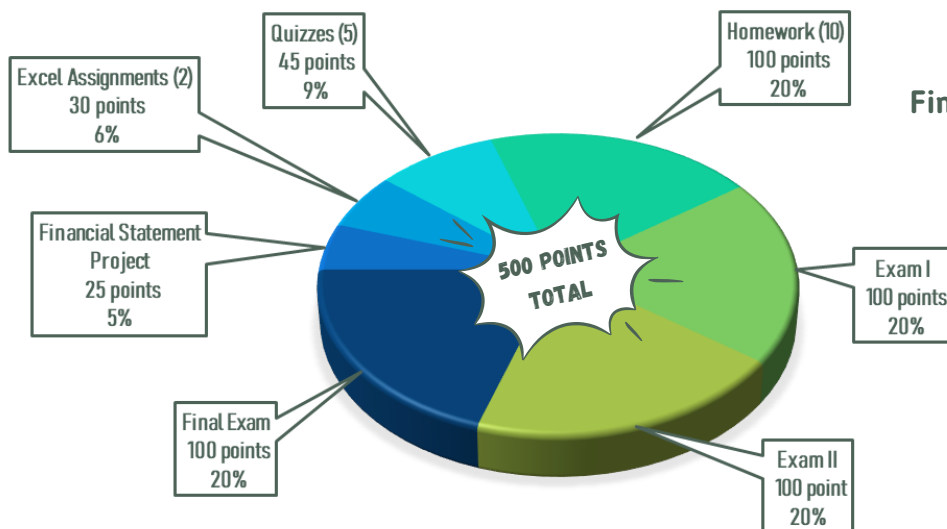
### **STUDENT’S RESPONSIBILITY**

*It is the student’s responsibility to ensure that they have obtained access to the course’s Laulima site and the course’s material, McGraw Hill’s Connect, the required calculator, and regularly checking for updated due dates, messages, and lecture material.*



# GRADING AND EVALUATION

## GRADING BREAKDOWN



	Points	%
Financial Statement Project	25	5%
Excel Assignments (2)	30	6%
Quizzes (5)	45	9%
Homework (10)	100	20%
Exam I	100	20%
Exam II	100	20%
Final Exam	<u>100</u>	<u>20%</u>
	<b>500</b>	<b>100%</b>

## EVALUATION

### FINANCIAL STATEMENT PROJECT – 25 POINTS (5%)

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. Detailed instructions for the project can be found in the "Resources" folder in Lulima. This paper will be submitted to the dropbox in Lulima.

### EXCEL ASSIGNMENTS – 30 POINTS (6%)

Two excel assignments will be submitted through Connect. Each assignment is worth 15 points (3%). The "check my work" button can be used 20 times before it is submitted and you may attempt the assignment as many times possible. Please make sure to check Connect for all assignment due dates. If needed, please use the computers in the computer lab located in the Shidler College of Business building room BusAd E101.

### HOMEWORK – 100 POINTS (20%)

All the homework will be submitted through Connect. Please make sure to check Connect for all homework due dates. Homework due dates will be subject to change based on the timing of the material covered in class. Late homework will be accepted within a week of the due date for 20% of the points earned on the assignment. The "check my work" button can be used 3 times before the

assignment is submitted. Each homework assignment is worth 10 points. Two of the lowest scores will be dropped in calculating the student's grade. This will result in a total of 100 points possible (or 20% of the student's grade).

Homework is for your own benefit. Homework should be completed soon after the material is covered in class and no later than the night of the next class. The homework assigned is the minimum necessary for your success in this class. Doing the homework will enable you to participate in class and help you with the quizzes and exams. Students are expected to keep current with homework and email the instructor with any questions and/or discuss during office hours.

### QUIZZES – 45 POINTS (9%)

A total of 6 quizzes will be given during the semester. Quizzes can be true/false, multiple choice, short answer, or a combination of the three. Quizzes will be on material covered up to two or three previous classes or on that day. Each quiz will be worth 9 points. No make-up quizzes will be given. If you are absent on the day a quiz is given, you will receive a zero for that quiz. One of the lowest scores will be dropped in calculating the student's grade.



# GRADING AND EVALUATION

## GRADING PERCENTILE

%	POINTS	GRADE
100% - 92%	500 - 460	<b>A</b>
91.9% - 90%	459 - 450	<b>A-</b>
89.9% - 88%	449 - 440	<b>B+</b>
87.9% - 82%	439 - 410	<b>B</b>
81.9% - 80%	409 - 400	<b>B-</b>
79.9% - 78%	399 - 390	<b>C+</b>
77.9% - 72%	389 - 360	<b>C</b>
71.9% - 70%	359 - 350	<b>C-</b>
69.9% - 68%	349 - 340	<b>D+</b>
67.9% - 62%	339 - 310	<b>D</b>
61.9% - 60%	309 - 300	<b>D-</b>
Below 60%	Below 300	<b>F</b>

## MAKE-UP/LATE POLICY

- **Exams:** there will be **NO** make-up exams. If you miss an exam for an excused purpose (very rare, documentation required, need to notify me in advance), your final exam will be re-weighted to count for the missing exam. (A note from your parents, spouse, or significant other is not acceptable documentation.)
- **Quizzes:** No make-up quizzes will be given, and you will be given a zero as you will be allowed to drop your lowest score.
- **Project and excel assignments:** Late submission will be accepted only for an excused purpose. Unexcused late submissions will be penalized.
- **Homework assignments:** Late homework will be accepted within a week of the due date for 20% of the points earned on the assignment. Two of your lowest scores will be dropped.

## EXAMS – 100 POINTS (20%) EACH

There will be two exams during the semester. Each exam will be worth 100 points. This will result in a total of 200 points possible (or 40% of the student's grade). The exams will be administered through Connect. If a student wishes for a paper copy of the exam, this must be requested in advance. Students may use the front and back of a 5x8 index card that will be provided by the instructor to use as notes for the exam. Basic 10-key calculators will be allowed for exams.

All cell phones and other electronic devices must be turned off and put away during exams. If a student is observed looking at a cell phone or other type of electronic device during the exam, this will be grounds for an exam score of zero. If any passwords for quizzes or exams are given, both parties will receive a score of zero.

## FINAL EXAM – 100 POINTS (20%)

The final exam will be cumulative. Students may use the front and back of a one-page paper that will be provided to use as notes for the final. The final exam is worth 100 points (or 20% of the student's grade).

The final exam will be administered during the final examination period. The final exam must be taken on the scheduled date and time. See the course schedule (p. 10) for the final exam date and time (location will be announced closer to the date of the exam).

## EXTRA CREDIT – UP TO 12 POINTS (2.5%)

The extra credit opportunities will be detailed in Laulima under the "Resources" folder. There will be a pool of 12 extra credit points:

- Up to 4 points for **office hours** (1 point for each visit)
- Up to 6 points for various **participation** opportunities
- Up to 6 points on **clubs/workshops** related to Business/major (2 points each)

**Due date:** no extra credit submissions will be received after **Sunday, May 5th, 2023**

**Note:** If a student conducts themselves in unprofessional behavior -

- For the first offense, 50% of the extra credit can be earned
- For the second offense, extra credit will no longer be an option and all points earned will no longer be considered



# CAMPUS POLICIES AND COURSE CONDUCT



## 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:

<https://manoa.hawaii.edu/studentsuccess/conduct-code/policies/>

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.



# CAMPUS POLICIES AND COURSE CONDUCT



## 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/>

# + THE EXTRAS

## ADDITIONAL RESOURCES

### **STUDENTS WITH DISABILITIES**

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

<https://www.hawaii.edu/kokua/>

### **COUNSELING**

The Counseling and Student Development Center (CSDC) offers support to UH Manoa students to assist with mental health, personal, or academic concerns. They provide support to develop more personal awareness and skills to cope with challenges and achieve personal and academic goals. Students can find more information here:

<http://www.manoa.hawaii.edu/counseling/>

### **FOOD VAULT**

Food Vault Hawai'i (FVH) was initiated by the Associated Students of the University of Hawai'i at Mānoa (ASUH) to assist students facing food insecurity (which includes mostly non-perishable food and toiletries) at UH Manoa. Please visit the link for more information about either receiving services or accepted donations:

<https://manoa.hawaii.edu/studentlife/campus-center-complex/services/food-vault/>

### **TUTORING**

The Learning Assistance Center (LAC) offers free individual tutoring and Supplemental Instruction in which students learn appropriate study strategies and problem-solving skills to achieve their academic goals. The LAC is located in the Student Success Center in Sinclair Library. Visit the LAC website to make an appointment and for more information

<http://manoa.hawaii.edu/undergrad/learning/>

### **COMPUTER LAB**

Shidler College of Business provides a computer lab for undergraduate business students that provides 250 free copies every semester. It is located at BUSAD E-101 open M-F 8a-4p. Please see link for further information:

<https://shidler.hawaii.edu/student-life/campus-resources>





# COURSE SCHEDULE

**T JAN  
09**

Introduction and course overview;  
Ch. 1: Accounting Business

**R JAN  
11**

Ch. 1: Accounting Business

**T JAN  
16**

Ch. 1: Accounting Business  
Ch. 2: Business Transactions

**R JAN  
18**

Ch. 2: Business Transactions

**T JAN  
23**

Ch. 2: Business Transactions

**R JAN  
25**

Ch. 3: Timing and Reporting (Part 1)

**T JAN  
30**

Ch. 3 (Part 1): Timing and Reporting  
Ch. 4: Merchandising Operations

**R FEB  
01**

Ch. 4: Merchandising Operations

**T FEB  
06**

Ch. 4: Merchandising Operations  
**REVIEW - Exam 1**

**R FEB  
08**

**EXAM 1 - CH. 1, 2, 3, & 4**

**T FEB  
13**

Ch. 5: Inventories and Cost of Sales

**R FEB  
15**

Ch. 5: Inventories and Cost of Sales

**T FEB  
20**

Ch. 5: Inventories and Cost of Sales  
Ch. 6: Cash, Fraud, and Internal Controls

**R FEB  
22**

Ch. 6: Cash, Fraud, and Internal Controls

**T FEB  
27**

Ch. 6: Cash, Fraud, and Internal Controls  
Ch. 7: Receivables

**R FEB  
29**

Ch. 7: Receivables

**T MAR  
05**

Ch. 7: Receivables  
Ch. 8: Long-Term Assets

**R MAR  
07**

Ch. 8: Long-Term Assets

**T MAR  
12**

Ch. 8: Long-Term Assets  
**REVIEW - Exam 2**

**R MAR  
14**

**EXAM 2 - CH. 5, 6, 7, & 8**



# COURSE SCHEDULE

**T MAR 19** **SPRING BREAK – ENJOY!**

**R MAR 21**



**T MAR 26** **HOLIDAY: KUHIO DAY**

**R MAR 28** Ch. 9: Current Liabilities

**T APR 02** Ch. 9: Current Liabilities

**R APR 04** Ch. 9 Appendix: Time Value of Money  
Ch. 10: Long-Term Liabilities

**T APR 09** Ch. 10: Long-Term Liabilities

**R APR 11** Ch. 10: Long-Term Liabilities

**T APR 16** Ch. 11: Corporate Reporting and Analysis

**R APR 18** Ch. 11: Corporate Reporting and Analysis

**T APR 23** Ch. 3 (Part II): Closing Process and Accounting Cycle

**R APR 25** Ch. 12: Reporting Cash Flows

**T APR 30** Ch. 12: Reporting Cash Flows

**R MAY 02** Ch. 12: Reporting Cash Flows  
**REVIEW – FINAL EXAM**

**FINAL DATE: (W) MAY 8TH**  
**TIME: 7:30AM TO 9:30AM**  
**LOCATION: TBD**

Please be sure to check the link for final schedules:  
<https://manoa.hawaii.edu/undergrad/schedule/final-exams/spring/>

### **IMPORTANT DUE DATES:**

*Connect homework assignments are generally due on Monday night, however, assignments before exams will be due on Sunday night or if a due date has been updated due to material coverage in class*

**T 1/16 – LAST DAY TO REGISTER/ADD COURSES/CHANGE GRADE OPTION**

**W 1/31 – LAST DAY TO DROP WITHOUT A “W” GRADE AND LAST DAY TO OPT OUT OF CONNECT PROGRAM**

**M 2/12 – Excel Assignment #1**

**F 3/22 – LAST DAY TO DROP WITH A “W” GRADE**

**F 3/29 – Excel Assignment #2**

**R 5/2 – PROJECT DUE**

**SU 5/05 – LAST DAY FOR EXTRA CREDIT OPPORTUNITIES**