

University of Hawaii at Manoa
Spring 2024

Accounting 210 Intermediate Financial Accounting II

Instructor: Mary C. Woollen, M.Acc., C.P.A.

Office Hours: Thursday 1:30 - 3:30 P.M. and by appointment

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Sections: ACC 210 Section 002 T/Th 10:30 A.M. to 11:45 A.M.
ACC 210 Section 008 T/Th 12:00 P.M. to 1:15 P.M.

Shidler # D-106

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Learning Objectives: After completing this course students should be able to understand and apply the basic financial reporting principles as they relate to corporations. This includes the mechanics of the accounting cycle, financial statement preparation and analysis, and methods of reporting assets, liabilities, and stockholders equity. The course uses readings, lectures, in-class practice problems, in-class discussions, homework, projects, quizzes, and examinations to reinforce and evaluate student mastery of concepts.

Prerequisites: ACC 200 with a C- or better.

Required McGraw Hill Materials: Financial & Managerial Accounting, 9th edition, by John Wild (hard copy or e-book) with CONNECT homework manager available through IDAP.

This course participates in the UH Bookstore's Interactive Digital Access Program (IDAP). The cost of your digital materials will automatically be charged to your student account at a deeply discounted price. You are responsible for paying for charges applied to your student account. For more information, please see your IDAP welcome email (Subject Line: "IMPORTANT: You have enrolled in an IDAP Course").

How to Access Your Course Materials from McGraw-Hill's CONNECT:

1. Log in to Lulima for ACC 210
2. Click on the McGraw-Hill (MH) Campus link – it looks like a small globe
3. Click on the "CONNECT" button and follow the on-screen instructions

Calculators: Each student is required to have a calculator for every class session, and to use it during class to do calculations. Phones and other internet enabled devices may NOT be used as calculators during exams.

Incompletes: Grades of Incomplete (I) may be given "to a student who fails to complete a small but important part of a semester's work before the semester grades are determined, if the instructor believes that the failure was caused by conditions beyond the student's control and not by carelessness or procrastination."

Attendance: Class attendance in Accounting 210 is essential to the learning process. Students are to treat this course as if it is a highly valued job. As such, it is expected that students will attend class regularly and arrive on time. Attendance will be taken on a random basis. Students not in class when attendance is taken will not receive attendance points. Attendance points are earned based on the number of times the student is present in class when attendance is taken compared to the total number of times attendance is taken. For example: there are 30 possible attendance points. A student present 7 out of 10 times when attendance is taken will earn 21 attendance points ($30/10 = 3 \times 7 = 21$).

Consequences of Missing Lectures: Students are responsible for obtaining any material covered in missed classes on their own (i.e. without asking the instructor).

Exceptions for Attendance Points Missed: Student attendance point exception requests MUST include timely submission of third-party documentation (e.g. doctor's note or other evidence of hardship). Attendance point exception determinations will be made on a case by case basis by the instructor. In fairness to other students, due dates for electronic assignments will not be extended even for excused absences.

Recorded Lectures & Pre-Class Online Intro Quizzes: Students are expected to prepare for class by viewing and listening to recorded PowerPoint introductory lectures before each new chapter begins to be covered in class. This important information will generally not be covered during class sessions. Familiarity with the introductory concepts covered in each recorded lecture will be assessed in associated on-line quizzes. Students have an opportunity to earn up to 30 points by demonstrating mastery in these on-line quizzes. The schedule and grading mechanics for the on-line intro quizzes is posted on Laulima.

Readings & Lectures Notes: Students are expected to prepare for class by reading, at a minimum, the Chapter Lecture Notes and Class Practice Worksheets prior to attending class. It is highly recommended that students also read the relevant textbook chapter material either before or after that chapter is covered in class. The Lecture Notes & Class Practice Worksheets for each chapter will be posted to the class Laulima site no later than the Sunday evening before that chapter is to be covered. **Students are required to bring both the lecture notes and the class practice worksheets with them to class for the chapter being covered during that class session. Hard copy is strongly recommended.**

Participation and Professionalism: At the discretion of the instructor, deductions of up to 25 points may be made for behavior deemed to be unprofessional, disruptive, or unfitting for a learning-centered class setting. Examples of unsuitable behavior include chronic tardiness, socializing during class, having cell phones or other devices emit sounds during class, sleeping during class, utilizing electronic devices for anything other than accessing class materials, being unprepared or unwilling to fully engage with the course materials in a manner that facilitates learning during class. Please visit the restroom and turn off cell phones and other noise-making electronic devices prior to the start of each class session. Students are expected to behave in a manner respectful to the instructor and other students. If a student's behavior or speaking is disruptive, the student will be asked to leave the room.

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

Exam #1 (Chapters 1 - 5)	100 pts	500 – 490 pts	A+
Exam #2 (Chapters 6 - 10)	100 pts	489 – 465 pts	A
Final Exam (Comprehensive)	150 pts	464 – 450 pts	A-
CONNECT Homework	75 pts	449 – 440 pts	B+
Laulima Online Intro Quizzes	30 pts	439 – 415 pts	B
Attendance	30 pts	414 – 400 pts	B-
<u>Financial Statement Project</u>	<u>15 pts</u>	399 – 390 pts	C+
TOTAL	500 pts	389 – 365 pts	C
		364 – 350 pts	C-
		349 – 340 pts	D+
		339 – 315 pts	D
		314 – 300 pts	D-
		299 pts 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.

Financial Statement Analysis Project: Each student will have the opportunity to earn 15 points for successfully completing this project. Students will form into groups and each group will have 2 companies to analyze. This project will give students an opportunity to engage with the material covered in class as reported by real companies. Full details of the project will be made available as the semester progresses.

CONNECT Homework: Homework assignments provide an opportunity for students to practice applying the concepts learned in the course. Homework provides the greatest value when done after reviewing course materials and without searching through the text for sample solutions to mimic. Challenging oneself to think through a problem or exercise helps build and strengthen the neural networks needed to successfully complete similar type problems in the future.

Homework assignments for each chapter will be available for students to complete and submit via CONNECT. Students have an opportunity to earn up to 75 points by demonstrating mastery in these homework assignments. The policies and grading mechanics for the CONNECT homework assignments are posted on Laulima.

Examinations: All exams are “closed book”, “closed notes”, “closed neighbor”, and “closed electronics”. Phones may NOT be used as calculators during exams. The final exam is cumulative. Exams may include multiple choice, short answer, and work-out problems. Exams may include material covered in the textbook, online materials, online lectures, classroom lectures, and classroom activities. Students are responsible for all of these sources of information. Do not wear hats or caps or use earphones of any type during an exam. Make-up exams will be given only in very rare circumstances, and the instructor reserves the right to deduct points as deemed appropriate. In order for a make-up exam request to be considered, it must be requested from the instructor prior to the normal exam time. Failure to request a make-up exam on a timely basis will result in a “0” for the exam. Third-party evidence of hardship must be provided for all make-up exams. The final exam date is indicated on the attached syllabus schedule. According to Shidler policy, final exams may not be rescheduled. Please make any travel plans accordingly.

Disability Access: Students with disabilities are encouraged to contact the KOKUA Program for information and services. Services are confidential and students are not charged for them. Contact KOKUA at 956-7511 (voice/text), kokua@hawaii.edu, or Queen Liliuokalani Center for Student Services, Room 13.

Artificial Intelligence (AI): In this course, students are not permitted to use generative AI applications such as ChatGPT, Bard, or Bing, in whole or in part, to generate course materials or assignments. Grammar and spell checking tools such as those integrated into MS Word may be used. If you have any questions about whether a particular tool or specific use is permitted, check with the instructor.

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 the following link. 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:

- 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 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, exam or extra credit opportunity; and (2) copying, or recording in any manner, test or exam questions or answers.

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**.

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

ACCOUNTING 210 LAULIMA INSTRUCTIONS

1. Open an internet web browser and go to <https://laulima.hawaii.edu>
2. Log into your **Laulima User Account** using your UH username and password.
3. **ACC 210** will be on the top menu bar titled **My Workspace** or can be accessed by selecting the **More Sites** icon.
4. Select **Modules** to access instructor created course materials, **MH Campus** to access CONNECT materials, and **Tests & Quizzes** to access the online intro quizzes.
5. UH Laulima student support page (links to tutorials and FAQ): http://www.hawaii.edu/talent/laulima_students.htm

NOTE: Please “request assistance” from the Laulima techies if you are having problems accessing or using Laulima. The **“Request Assistance”** link is located on the very bottom left hand side of every Laulima webpage. The Laulima techies generally respond by email very quickly. They can provide the best solution to your problem when you request assistance from the computer the trouble is occurring on.

NOTE 2: This course space is being shared by students in the following CRNs (85639 & 87076) and if you do not wish to be in a shared course space, please drop this section and register for another section or alternate course.

ACC 210 Spring 2024 Schedule: This syllabus is a general plan & subject to change at the instructor's discretion.

Day	Date	Class Lecture Topic	Notes	Assignment Due Dates
T	1/9	Introduction		
Th	1/11	Chapter 1		Ch. 1 homework due Th 1/18 at 9am
T	1/16	Chapter 2	Last day to add class 1/16	Ch. 2 homework due T 1/23 at 9am
Th	1/18	Chapter 2	Select seats	
T	1/23	Chapter 3 – Part 1		Ch. 3 Part 1 homework due T 1/30 at 9am
Th	1/25	Chapter 4		Ch. 4 homework due Th 2/1 at 9am
T	1/30	Chapter 4		
Th	2/1	Chapter 5		Ch. 5 homework due Th 2/8 at 9am
T	2/6	Chapter 5		
Th	2/8	Chapter 6		Ch. 6 homework due Th 2/15 at 9am
T	2/13	Exam #1	Covers Chapters 1, 2, 3 Part 1, 4, & 5	
Th	2/15	Chapter 7		Ch. 7 homework due Th 2/22 at 9am
T	2/20	Chapter 7		
Th	2/22	Chapter 8		Ch. 8 homework due T 3/5 at 9am
T	2/27	Chapter 8		
Th	2/29	Chapter 8		
T	3/5	Chapter 9		Ch. 9 homework due T 3/12 at 9am
Th	3/7	Chapter 10		Ch. 10 homework due Th 3/21 at 9am
T	3/12	Chapter 10, Appendix B		Appendix B homework due Th 3/21 at 9am
Th	3/14	Chapter 10		
T	3/19	Holiday	No Class	
Th	3/21	Holiday	No Class	
T	3/26	Holiday	No Class	
Th	3/28	Exam #2	Covers Chapters 6, 7, 8, 9, & 10	
T	4/2	Chapter 11		Ch. 11 homework due T 4/9 at 9am
Th	4/4	Chapter 11		
T	4/9	Appendix C		Appendix C homework due T 4/16 at 9am
Th	4/11	Appendix C		
T	4/16	Chapter 12		Ch. 12 homework due T 4/23 at 9am
Th	4/18	Chapter 12		Financial Stmt project due date TBA
T	4/23	Chapter 3 – Part 2		Ch. 3 Part 2 homework due T 4/30 at 9am
Th	4/25	Chapter 3 – Part 2		
T	4/30	Final Review		
Day	Date	Exam Time	Comprehensive Final	
W	5/8	7:30 – 9:30 A.M.	Emphasis Ch 11, 12, 3 Part 2, Appendix C	

