

University of Hawaii at Manoa  
Spring 2024

## Accounting 323 Intermediate Financial Accounting II

**Instructor:** Mary C. Woollen, M.Acc., C.P.A.      **Office/Phone:** Shidler A-403 / 956-6678  
**Office Hours:** Thursday 1:30 - 3:30 P.M. and by appointment      **e-mail:** [woollen@hawaii.edu](mailto:woollen@hawaii.edu)

**Sections:** ACC 323 Section 001    W/F    10:30 A.M. to 11:45 A.M.      Shidler # D-203  
ACC 323 Section 002    W/F    12:00 P.M. to 1:15 P.M.      Shidler # D-203

**Learning Objectives:** After completing this course students should be able to: demonstrate functional competency in basic financial accounting for investments, current liabilities and contingencies, long-term debt, leases, income taxes, pensions, shareholders' equity, share-based compensation, earning per share, accounting changes, error corrections, and cash flows; utilize the EDGAR database to access and research public company financial information; and communicate effectively to both individuals and to a group when discussing accounting related information. This course assumes a solid foundation in accounting and encompasses the technical, conceptual, and international accounting issues related to the areas mentioned above.

**Prerequisites:** ACC 321 with a C- or better.

**Required Text:** McGraw-Hill Irwin, Intermediate Accounting, 11th edition, by Spiceland, Nelson, Thomas, and Winchel. This course participates in the UH Bookstore's Interactive Digital Access Program (IDAP). Through this program, you will access your course material Digitally via LauLima. For more information, please see your IDAP welcome email (Subject Line: "IMPORTANT: You have enrolled in an IDAP Course"). Additional information is also posted to the class LauLima website.

**Required McGraw-Hill CONNECT Access:** Register for CONNECT using the instructions posted to LauLima in order to secure the reduced IDAP price.

**Required Software:** PKL Accounting Coach. There is no cost for this required software. Additional information, including directions for accessing the software, is posted on LauLima.

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

**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 323 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). NO points are earned on a day the student does not attend class.

**Exceptions for Points Missed:** Student point exception requests MUST include timely submission of third-party documentation (e.g. doctor's note or other evidence of hardship). 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.

**Readings & Lectures Notes:** Students are expected to prepare for class by reading, at a minimum, the Chapter Lecture Notes and Class Practice Sheets 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 & Practice Sheets for each chapter will be posted to the class Laulima site no later than the Sunday evening before that chapter is to be covered.

**Recorded Lectures & Pre-Class 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. 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 20 points by demonstrating mastery in these on-line quizzes. The schedule and grading mechanics for the on-line quizzes is posted on Laulima.

**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 12 - 15)	100 pts	500 – 490 pts	A+
Exam #2 (Chapters 16 - 19)	100 pts	489 – 465 pts	A
Final Exam (Emphasis Ch. 20 - 21)	150 pts	464 – 450 pts	A-
CONNECT Homework	40 pts	449 – 440 pts	B+
In-Class Quizzes	30 pts	439 – 415 pts	B
On-Line Quizzes	20 pts	414 – 400 pts	B-
Attendance	30 pts	399 – 390 pts	C+
PKL AC Software Project	15 pts	389 – 365 pts	C
<u>EDGAR Project</u>	<u>15 pts</u>	364 – 350 pts	C-
TOTAL	500 pts	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.

**EDGAR Database Project:** Each student has an opportunity to earn up to 15 points by using the EDGAR database to successfully locate and document the answers to a series of assigned questions for a particular publically traded company. This project is designed to aid students in developing the skill of utilizing EDGAR & increasing their understanding of US GAAP disclosure requirements. Full details of the project will be made available during the class.

**PKL Accounting Coach Software Project:** Each student has an opportunity to earn up to 15 points by demonstrating mastery of 15 financial accounting topics in the PKL Accounting Coach software program. Full details of this project, as well as software access directions, is posted on Laulima. There is no cost for this software.

**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 40 points by demonstrating mastery in these homework assignments. The policies and grading mechanics for the CONNECT homework assignments are posted on Lulima.

**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 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 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.

**In-Class Quizzes:** Four (4) quizzes will be given in class during the semester. Each quiz is worth 10 points. A semester maximum of 30 points is available for quizzes thus providing a “buffer” of 10 points. Absolutely no make-up quizzes will be given under any circumstances. Phones may NOT be used as calculators during quizzes.

**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](mailto: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 323 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 323** 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 all course materials and **Assignments, Tests and Surveys** to access the online quizzes.
5. UH Laulima student support page (links to tutorials and FAQ): [http://www.hawaii.edu/talent/laulima\\_students.htm](http://www.hawaii.edu/talent/laulima_students.htm)

**NOTE 1:** 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[ 80003 & 80004 ] 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 323 Spring 2024 Schedule: This syllabus is a general plan & subject to change at the instructor's discretion.

<b>Day</b>	<b>Date</b>	<b>Class Lecture Topic</b>	<b>Notes</b>	<b>Assignment Due Dates</b>
W	1/10	Introduction		
F	1/12	Chapter 12		Ch. 12 homework due W 1/24 at 9am
W	1/17	Chapter 12	Select seats (last day to add class 1/16)	<b>AC Project due Sat 1/27 at 5pm</b>
F	1/19	Chapter 12		
W	1/24	Chapter 13		Ch. 13 homework due W 1/31 at 9am
F	1/26	Chapter 13		
W	1/31	Chapter 14		Ch. 14 homework due W 2/7 at 9am
F	2/2	Chapter 14		
W	2/7	Chapter 15		Ch. 15 homework due Th 2/15 at 11am
F	2/9	Chapter 15		
W	2/14	Chapter 15		
F	2/16	<b>Exam #1</b>	<b>Covers Chapters 12 to 15</b>	
W	2/21	Chapter 16		Ch. 16 homework due F 3/1 at 9am
F	2/23	Chapter 16		
W	2/28	Chapter 16		
F	3/1	Chapter 17		Ch. 17 homework due W 3/13 at 9am
W	3/6	Chapter 17		
F	3/8	Chapter 17		
W	3/13	Chapter 18		Ch. 18 homework due F 3/22 at 11am
F	3/15	Chapter 18		
W	3/20	<b>Holiday</b>	<b>No Class</b>	
F	3/22	<b>Holiday</b>	<b>No Class</b>	
W	3/27	Chapter 19		Ch. 19 homework due Th 4/4 at 11am
F	3/29	<b>Holiday</b>	<b>No Class</b>	<b>EDGAR project due F 4/19 2pm</b>
W	4/3	Chapter 19		
F	4/5	<b>Exam #2</b>	<b>Covers Chapters 16 to 19</b>	
W	4/10	Chapter 20		Ch. 20 homework due F 4/19 at 9am
F	4/12	Chapter 20		
W	4/17	Chapter 20		
F	4/19	Chapter 21		Ch. 21 homework due W 5/1 at 9am
W	4/24	Chapter 21		
F	4/26	Chapter 21		
W	5/1	Final Review		
<b><u>Day</u></b>	<b><u>Date</u></b>	<b><u>Exam Time</u></b>	<b><u>Comprehensive Final</u></b>	<b><u>Location</u></b>
T	5/7	7:30 – 9:30 A.M.	Emphasis Chapters 20 & 21	To Be Announced

