

University of Hawai'i at Mānoa - Shidler College of Business  
**ACCOUNTING 465B - Accounting Capstone: Managerial Accounting and Tax**  
Fall 2024 - Classroom – BUSAD D105  
Thurs: 9 am – 10:45 am; CRN 79635; Sec 001  
Thurs: 11 am – 12:45 pm; CRN 79636; Sec 002

## **INSTRUCTORS**

### **FIRST HALF OF THE SEMESTER:**

Managerial Accounting - Myron Mitsuyasu, CPA and MBA  
E-mail ADDRESS\*; TELEPHONE NUMBER; and OFFICE HOURS  
[mmitsuya@hawaii.edu](mailto:mmitsuya@hawaii.edu); 956-7332 (please leave a message); and online by appointment  
\*E-mail is the best way to contact me while we are not in class.

### **SECOND HALF OF THE SEMESTER:**

Tax – Prof. Thomas (Tom) C. Pearson, J.D., LL.M., CPA (inactive)  
[tpearson@hawaii.edu](mailto:tpearson@hawaii.edu); 956-7591 (please leave a message); and online by appointment  
\*E-mail is the best way to contact me while we are not in class.

## **COURSE DESCRIPTION**

Using lectures, discussion and case analysis, the first half of this course covers methods used to report information for decision-making within business firms. Coverage includes activity-based costing; preparing and analyzing budgets; cost-based managerial decision techniques, and the analysis of variances for performance evaluation, etc. The most important components of management accounting are: (a) cost measurement, accumulation and control; (b) strategic planning, budgeting, and control; (c) performance measurements, management and rewards; (d) decision making analysis and transfer pricing.

The second half of this course covers in-depth electronic tax research, practice in issue identification, reading and analyzing primary authority, and communicating results.

**PREREQUISITES:** ACC 401 (or concurrent); ACC 418 with C- grade or better (or concurrent), no waiver. ACC majors only. A-F only.

## **COURSE MATERIALS**

***\*\*\*IMPORTANT\*\*\* This course requires you to have reliable access to a computer and connection to the internet so that you can use Lulima to complete certain graded assignments.***

1. [Lulima.hawaii.edu](http://Lulima.hawaii.edu) (course website for lectures, assignments, ...)
2. *Highly Recommended Resources:* Managerial Accounting textbooks.
3. Checkpoint database via free access at [manoa.hawaii.edu/library](http://manoa.hawaii.edu/library)

## **IMPORTANT WARNINGS:**

Writing assignments will comprise 50+% of the course grade. *Students must complete ALL written assignments such as submitting the four case studies (first half of the semester) and both the tax memo and its required revision (second half of the semester). Students who do not complete all writing assignments will get a D- or an F and will not earn W Focus credit.*

Considerable effort is often needed outside of class. The work is challenging and valuable. Take responsibility and communicate in advance, if you desire to negotiate any arrangement for a late submission.

Also, using a phone, tablet, laptop, etc. during class for class-related work is fine. However, using it during class for non-class-related activities, such as texting, surfing the internet, working on assignments from other classes, clearly violates the intent and spirit of attending class and is considered unprofessional behavior.

## **REGISTRATION AND WITHDRAWAL DATES**

09/03/2024: last day to register and last day to receive 100% tuition refund; and

09/17/2024: last day to receive 50% tuition refund and last day to drop (No "W" on transcript).

Should you have any questions about your registration, enrollment and/or withdrawing from this class please contact your academic advisor and/or the Undergraduate Office of Student Academic Service ("OSAS"), Shidler College of Business B101.

## **TEACHING PHILOSOPHY and FOCUS**

The instructors consider interaction with and among students as being a necessary and vital part in achieving the objectives of the course. The following proverb epitomizes this teaching philosophy:

*Tell me, I'll forget; Show me, I may remember; Involve me, I'll understand.*

\*\*\*IMPORTANT\*\*\* With the above in mind, this course was planned for students to take the initiative and to make the commitment to prepare for class and to complete the required assignments. Please let me know if you would like help with preparing for class and/or completing assignments.

**Words of Encouragement:** The instructors or prof(s) believe that learning accounting and tax is similar to learning a new language; thus, the more times and ways we practice it the better we will get to know and understand it. Yes, learning a new language takes time and effort so please have patience, trust yourself, and you'll get there.

## **COURSE OBJECTIVES** (build upon UH-Manoa's Institutional Learning Objectives):

### **WLO1. 1. Acquire basic knowledge for managerial accounting practice and tax research**

- a. Use secondary sources for learning basic information on new or complex topics.
- b. Acquire a working knowledge of tax sources and electronic research databases.
- c. Learn from an exposure to legal penalties and ethical standards in tax practice.

### **WLO2. 2. Conduct research by accessing information effectively and efficiently**

- a. Develop skills in locating relevant primary authorities (code, regs., cases, rev. rul.)
- b. Strengthen reading skills for comprehending complex tax authorities.
- c. Obtain information literacy knowledge and skills in tax research and tax issues.

### **WLO3. 3. Think critically and problem solve creatively**

- a. Understand sophisticated issue statement components and practice writing issues.
- b. Create logical, analytical reasoning when integrating facts and law in the application.
- c. Enhance critical thinking and give valuable business/tax planning advice to clients.

### **WLO4. 4. Communicate and report effectively**

- a. Understand the format and writing styles for research memos and business letters.
- b. Strengthen writing skills, especially by using logical organization and the active voice.
- c. Build more effective technological competencies and team-work collaboration skills.

**WLO4. 5. Encourage continuous learning with agility and adaptability**

- a. Apply critical thinking to current events within and impacting the profession.
- b. Provide exposure to track changes, professional concerns, and professional certifications.
- c. Handle simulated real world time pressures with professionalism and astuteness.

**TOTAL COURSE POINTS & GRADES**

Student achievement is designated by the following grades:

Excellent:	Above Average:	Average:	Below Average:	Failure:
<u>400–389 = A+ (4.0)</u>	<u>359–348 = B+ (3.3)</u>	<u>319–308 = C+ (2.3)</u>	<u>279–268 = D+ (1.3)</u>	<u>&lt;240 = F (0.0)</u>
<u>388–372 = A (4.0)</u>	<u>347–332 = B (3.0)</u>	<u>307–292 = C (2.0)</u>	<u>267–252 = D (1.0)</u>	
<u>371–360 = A- (3.7)</u>	<u>331–320 = B- (2.7)</u>	<u>291–280 = *C- (1.7)</u>	<u>251–240 = D- (0.7)</u>	

\*Minimal passing

***Example for determining your course points & grade:***

- 1) First half of the semester, you earned 165 points.
- 2) Second half of the semester, you earned 170 points.
- 3) For the semester, your earned 335 points (165 + 170).
- 4) Your grade is “B” for this course.

***\*\*\*IMPORTANT\*\*\* Grades are NEITHER based on a curve NOR are they raised to the next grade level. Also, this course does NOT offer extra credit.***

***\*\*\*IMPORTANT\*\*\* All scores for all assignments will get posted to Laulima’s Gradebook. Please consistently monitor your scores throughout the semester for accuracy because they will be used to determine your final grade. Points for the first half of the semester are finalized (not changeable) when the 9<sup>th</sup> week of class begins.***

***\*\*\*IMPORTANT\*\*\*: Students must complete ALL written assignments such as submitting the four case studies (first half of the semester) and both the tax memo and its required revision (second half of the semester). Students who do not complete all writing assignments will get a D- or an F and will not earn W Focus credit.***

## **COURSE ELEMENTS IN FIRST HALF OF THE SEMESTER:**

*Class Attendance - a student will be marked "absent" unless he/she has notified the instructor prior to class (to create fairness to all).*

- Students are required to attend the entire class to earn class attendance points. As a result, attendance will be taken. If you arrive late (after class has started), it is your responsibility to see the instructor at the end of class to update the attendance record.
- Scoring will be based on the following:

Absences	Aug – Oct
0 to 1	8 pts
2 to 3	4 pts
4	0 pt

- Expectation in class include being respectful of and courtesy to others, which include but is not limited to: acting and conducting yourself in the spirit of and in compliance with the UH Student Code of Conduct, promptly arriving for class, and/or being courteous to and conscious of others when speaking and while others are speaking.

*Quizzes (7) for the first half of the semester - NO make-ups/no extensions without prior approval from the instructor (to create fairness to all).*

Quizzes (7 at 12 pts each) allow students an opportunity to apply and reinforce their understanding of various managerial accounting topics/concepts discussed in this class, ACC 200 (or ACC 202) and/or other classes.

- Quizzes will be distributed at the beginning of class and consist of a mix of six true/false, multiple choice and problem questions. Students will have 15 minutes to complete each quiz and you will earn points based on the number of correct responses.
- Students are allowed to use printed/handwritten notes and/or a 10-key hand-held calculator.
- Quizzes and your responses are NOT to be shared, copied, photographed, etc. Please return your quiz and your responses to the instructor by the end of each quiz.
- *During the quiz, NO access to memory storage or photographic devices, computers, tablets, mobile phones, etc. are allowed. Computers, tablets, mobile phones, etc. are NOT allowed to be used as a 10-key hand-held calculator.*

*Cases (4) for the first half of the semester - NO make-ups/no extensions without prior approval from the instructor (to create fairness to all).*

The ability to analyze and evaluate information are essential skills for every student. In addition, every student should be able to effectively and efficiently communicate, both verbally and in written form, their thoughts and findings. With that in mind, the first half of the semester uses four (4) case studies to allow you the opportunity to reinforce your learning and application of various managerial topics/concepts and to display your critical thinking, writing and presentation skills.

- Cases and their deliverables are posted in Lualima. Please submit your cases using Drop Box.
- Bonus Pts - Presentations of Cases (please no more than three (3) minute presentations)
  - ✓ For all cases, you **may** earn up to 1/2 pt based on the overall quality of your presentation such as organization, clarity and content. Also, you **may** earn an additional 1½ pts based on your presentation being done withOUT, repeat withOUT, using any electronic devices, reading from prepared notes, etc. That is, present based on what you know.

Grades - First half of the semester: points per course element (200 pts total)

Class Attendance	8 = 4%
Quizzes: 7 at 12 pts each	84 = 42%
Cases at various pts for each	108 = 54%
TOTAL	200 = 100%

Bonus Pts – Presentations of Cases: 8

**\*\*\*IMPORTANT\*\*\* Missing Class and/or Assignments – If you must miss a class and/or an assignment, please notify the instructor PRIOR to missing the class and/or the assignment. Regarding assignments, NO make-ups/NO extensions is allowed without PRIOR notification unless you have a legitimate and/or unavoidable circumstance (serious illness, family emergency, etc.).**

DATE	TOPICS	Assignment
Class 1 Aug 29	<ul style="list-style-type: none"> <li>✓ Overview of Business &amp; Business Organizations</li> <li>✓ Role of Accounting</li> <li>✓ Importance of Accounting</li> <li>✓ Differences -- Financial vs Managerial Acctg</li> <li>✓ Basis of Accounting – Accrual &amp; Cash</li> </ul>	<p style="text-align: center;"><b>MUST COMPLETE</b> Laulima’s Week#1 <b>Participation Verification</b></p> <p><i>Article: “Ernst &amp; Young Cheating on Ethics Exams”; please read and be ready to discuss</i></p> <p><i>Case #1 – Ethics; please read and be ready to discuss</i></p>
Class 2 Sep 5	<ul style="list-style-type: none"> <li>✓ Product &amp; Period Costs</li> <li>✓ Management of Costs by Function &amp; by Behavior</li> <li>✓ Cost Behavior – Var &amp; Fx within the Relevant Range</li> <li>✓ Breakeven &amp; Profit Planning</li> </ul>	<p><i>Quiz 1; 12 pts (6%)</i></p> <p><i>Case #1 – Ethics*; 24 pts (12%); individual work</i></p> <p><i><u>Case #1 requires written responses to be submitted using Drop Box before the beginning of class. NO EMAIL.</u></i></p>
Class 3 Sep 12	<ul style="list-style-type: none"> <li>✓ Cost Behavior – Mx &amp; Step within the Relevant Range</li> <li>✓ Cost Behavior - High-Low Cost Estimation</li> <li>✓ Product Life Cycle</li> <li>✓ Pricing Decisions – Price-Taker &amp; Price-Setter &amp; Transfer Pricing</li> </ul>	<p><i>Quiz 2; 12 pts (6%)</i></p> <p><i>Case #2 – Humble Pie; please read and be ready to discuss</i></p>
Class 4 Sep 19	<ul style="list-style-type: none"> <li>✓ Relevant Costs including sunk &amp; opportunity costs</li> <li>✓ Special Orders</li> <li>✓ Outsourcing (make or buy)</li> <li>✓ Sell or Process Further</li> <li>✓ Limited Resources</li> </ul>	<p><i>Quiz 3; 12 pts (6%)</i></p> <p><i>Case #2 – Humble Pie*; 30 pts (15%); individual or group work (two (2) per group)</i></p> <p><i><u>Case #2 requires written responses to be submitted using Drop Box before the beginning of class. NO EMAIL.</u></i></p> <p><i>Case #3 – Fee to Use Utility Poles; please read and be ready to discuss</i></p>
Class 5 Sep 26	<ul style="list-style-type: none"> <li>✓ Job Order &amp; Process Costing</li> <li>✓ Product &amp; Period Costs</li> <li>✓ Balance Sheet &amp; Income Statement - Manufacturing</li> <li>✓ Cost of Goods Sold &amp; Cost of Goods Manufactured</li> </ul>	<p><i>Quiz 4; 12 pts (6%)</i></p>
Class 6 Oct 3	<ul style="list-style-type: none"> <li>✓ Product &amp; Period Costs</li> <li>✓ Allocating Manufacturing Overhead – Predetermined Overhead Rate &amp; Activity-Based Costing</li> <li>✓ Service Depart Cost Allocation – direct &amp; step methods</li> </ul>	<p><i>Quiz 5; 12 pts (6%)</i></p> <p><i>Case #3 - Fee for Using Utility Poles*; 19 pts (10%); individual work</i></p> <p><i><u>Case #3 requires written responses to be submitted using Drop Box before the beginning of class. NO EMAIL</u></i></p>
Class 7 Oct 10	<ul style="list-style-type: none"> <li>✓ Budgeting – sales, production, purchases &amp; cash flows</li> <li>✓ Budgets – Static &amp; Flexible</li> </ul>	<p><i>Quiz 6; 12 pts (6%)</i></p> <p><i>Case #4 – Greater Persons; please read and be ready to discuss.</i></p>
Class 8 Oct 17	<ul style="list-style-type: none"> <li>✓ Budget Variance Analysis – sales price &amp; volume; direct materials cost &amp; efficiency; &amp; direct labor cost &amp; efficiency</li> </ul>	<p><i>Quiz 7; 12 pts (6%)</i></p> <p><i>Case #4 – Greater Persons*; 35 pts (18%); individual or group work (two (2) per group)</i></p> <p><i><u>Case #4 requires written responses to be submitted using Drop Box before the beginning of class. NO EMAIL.</u></i></p>
<p>* Bonus Pts - Presentations of Cases should be no more than three (3) minutes.</p> <p>✓ For all cases, you <b>may</b> earn up to 1/2 pt based on the overall quality of your presentation such as organization, clarity and content. Also, you <b>may</b> earn an additional 1 ½ pts based on NOT, repeat NOT, using electronic devices, reading prepared notes, etc. That is, present based on what you know.</p>		

## **COURSE ELEMENTS IN THE SECOND HALF OF THE SEMESTER:**

**QUIZZES:** Two closed-book quizzes exist. The first quiz is on the first week of class, particularly the grading criteria for the memo and database search techniques. The second quiz is focused on basic professional knowledge for research and ethics, particularly authorities, citations, and hierarchies of authority.

**EXAM:** The exam is open book, open note, and completed on your computer (requires Internet access). The exam will have five questions, equally weighted (allocate your time). Each question involves writing two paragraphs. The exam must use only your own work (You are not permitted to get help from others, such as viewing their exam or answers during or prior to taking your exam). Sharing any part of the exam or your answers is a per se violation of the UH Code of Conduct and results in flunking the class.

**RESEARCH MEMOS:** The memo and the revised memo will require a minimum of five pages: (1) a one-page business cover-letter in a less technical style which emphasizes bottom line results and planning suggestions, (2) two or more pages single-spaced for substantively addressing each of the two problems (with a blank line between paragraphs), (3) an appendix page providing tables with a label for each number to show any calculations and (4) a full one-page self-assessment of what you learned, including a paragraph explaining your use of ChatGPT. Submit everything in one Microsoft word file. Include your last name as the start of the electronic file name and on the business letter.

An ability to communicate effectively affects the memo grade. The memo requires using a tax database (Checkpoint) for research, especially when needing depth of research (such as cases and/or lesser administrative authorities). A grading template is used to provide feedback and assess consistently among students. Review it before submitting your memo.

### **CLASS PARTICIPATION:**

Most class periods include at least one exercise during class during which the students must complete on a good-faith basis and timely submit in the assignment box to earn points. Timely submission is important because class sometimes immediately goes over the answer.

Timely attendance to class is important to assure the student does not miss out on important introductory class comments. Late submissions before the following week can earn partial credit.

### **Grades - Second half of the semester: points per course element (200 pts total)**

Points	Description	Points	Description
40	Tax research memo	50	Exam (5 Qs – 10 each)
45	Tax memo–revised	20	Quizzes (10 each)
15	Class participation (6 weeks x 2.5 each)	30	Homework (4 weeks x 7.5 each)
100	Total	100	Total

<i>Thurs- day</i>	<i>TAX RESEARCH LECTURE TOPICS</i>	<i>CLASS EXERCISES develops skills in:</i>	<i>Homework DUE</i>
Class 9 Oct 24	Syllabus, Tax Research in the IRC, Sophisticated Issue Spotting, Memo grading rubric, & homework and starting Memo 1.	Finding relevant Code section provisions, Writing an Issue with Critical Facts and a precise Code provision.	--
Class 10 Oct 31	Practice finding the Code and Regs, then Quiz 1.	Practice finding relevant Code & Regs, <i>Writing the application to integrate facts and law</i>	Homework 1 Code research & preparation for Quiz 1
Class 11 Nov 7	Court cases and Writing: (1) Business Letter, (2) a Tax Research Memo, (3) an Appendix for calculations, & (4) a Self-Assessment	Finding and discussing a Court Case: (Facts, Holding, Reasoning, & a proper Case Citation) with at least 3 sentences. Polishing work.	Homework 2 (Code, Regs & Issue Spotting)
Class 12 Nov 14	Find cases, practice analyzing them, use the Citator, and Review for Quiz 2	<i>Court case</i>	Memo Due
Class 13 Nov 21	Quiz 2 on prior class lectures, Using a Citator, Revenue Rulings and other administrative sources, Memo-Revised Grading,	<i>Court case</i> - Practice with a problem to avoid penalties and comply with professional standards.	Homework 3 Case research & application
Class 14 Dec 5	Exam Tips, Tax Audits, Professional Work, & Personal Branding	Practice problems, including a complete memo problem based on one set of facts	Homework 4
Class 15 Dec 12	Exam Practice	Comparing & Contrasting Problem	Memo-revised Due
Class 16 <u>WED</u> Dec 18	TAX EXAM (second-half of class) in Shidler ARC (G201) <b><u>Wednesday at 10:15</u></b> <b>(1 hour 45 minutes)</b>		Your own exam preparation

## **POLICIES**

**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.”*

**STUDENTS WITH DISABILITIES** - If a student has a documented disability and requires accommodations, please contact the KOKUA Program QLCSS 013, or Ann Ito, KOKUA Program Director at 956-7511.

**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. But do not use citations to external sources generated by AI; they are likely to be false. Only include citations to sources you have personally checked. If you have any questions about whether a particular tool or specific use is permitted, check with the instructors.

**STUDENT ACTIVITIES** - The Shidler College of Business offers students several opportunities to gain valuable leadership and community experience. Student clubs and organizations are displayed in bulletin boards located throughout the hallway on the first floor. In addition, a list of Shidler Clubs and Organizations is available at: [shidler.hawaii.edu/clubs](http://shidler.hawaii.edu/clubs).

**ALTERNATIVE MEETING PLACE** - In case of significant disruptions before or during class (e.g., bomb threat), please meet the Instructor in front of the Sinclair Library and you will be given further instructions.

**TITLE IX DISCLOSURE:** The University of Hawai`i 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 resource 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>

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/>

## COURSE COMPLIANCE WITH VARIOUS CAMPUS POLICIES

**Student Conduct:** It is a privilege to be a member of the UH Manoa community. This privilege provides the student with the opportunity to learn and participate in the many programs that are offered on campus. Along with that privilege, the individual is expected to be responsible in relationships with others and to respect the special interests of the institution. These special interests are fully set forth in the UH System's Student Conduct Code. Information, advice, or a copy of the code may be obtained from the Office of Judicial Affairs, Queen Lili'uokalani Center for Student Services 207 or explore [www.studentaffairs.manoa.hawaii.edu/policies/conduct\\_code/](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/).

**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 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 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](#).

**EXTENDED ASSISTANCE:**

Computer Assistance	<a href="#">Shidler Computer Labs</a> or UH Information Technology Services
Library Assistance	<a href="#">Hamilton Library</a> (Online help or Reference Desk)
Writing / Learning Assistance	UHM; UHM Learning Assistance Center and UHM Department of <a href="#">English Writing Center</a> ; <a href="#">Manoa Writing Program</a> (see resources – <a href="#">Capital Community College</a> for grammar and usage)
Advising (academic or MAcc)	Shidler Office of Student Academic Services; <a href="#">SOA Director</a>
Careers	<a href="#">Shidler or UHM Career Services</a> , <a href="#">Beta Alpha Psi</a> , <a href="#">Accounting Club</a> , and <a href="#">Linkedin.com</a>
Safety Concerns on Campus	<a href="#">UHM Campus Security</a> (956-6911)