

University of Hawai'i at Mānoa - Shidler College of Business
Summer 2024 ACC 200 Introduction to Accounting I; July 1 thru Aug 8, 2024
Mon thru Thurs: 1:00 – 2:45 pm; CRN 97402; Sec 701
Classroom BUSAD D103

Course: ACC 200 Introduction of Acctg I

Meeting Days: see above

Classroom Location: see above

Dates for Course: see above

Instructor: Myron Mitsuyasu, CPA & MBA

Email*: mmitsuya@hawaii.edu

School of Accountancy Office: 956-7332

please leave message

Office Location / Hours: Classroom

*Email is the best way to contact me while not in class

This Summer II 2024 ACC 200 Introduction to Accounting I class is taught in person. It is not a self-paced course. Students are expected to prepare for all classes, attend all classes and actively participate while in class.

*****IMPORTANT*** ACC 200 requires you to have reliable access to a computer and connection to the internet so that you can complete all of your on-line assignments.**

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.

COURSE DESCRIPTION & PREREQUISITES

Introduction to managerial and financial accounting and methods used to record and report managerial and financial information to decision makers internal and external to the firm.

This course uses lectures, in-class practice problems, online assignments and **exams (they are closed-book/no notes/no electronic devices)** to reinforce the learning and application of various financial accounting topics/concepts and to evaluate the student mastery of them. Also, they provide students with the opportunity to display and enhance their critical thinking skills.

Sophomore standing (at least 30 credits). Students who do not meet this prerequisite will be administratively dropped after the drop/add period and will not be eligible for a tuition refund.

COURSE OBJECTIVES

After completing this course, students should be able to: understand the role of accounting in investing and management; turn accounting data into information useful in the management process; and apply various accounting techniques and concepts in business decision scenarios. Also, students will learn financial statements, their relationships and how they are used for firms' evaluation through ratio analysis. Furthermore, students will learn job order costing, cost-volume-profit analysis, variable costing, performance evaluation using variances from standard costs, performance evaluation for decentralized operations, product pricing, cost allocation and activity-based costing, and cost management for just-in-time environment.

STUDENT LEARNING OBJECTIVES ("SLO")

SLO are posted in Lualima.

REGISTRATION AND WITHDRAWAL DATES

07/02/2024: last day to register and last day to receive 100% tuition refund; and

07/08/2024: 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 instructor considers 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.

With the above in mind, I have planned this course for you to take the initiative and for you to make the commitment to prepare for all classes, attend all classes and to complete all the required assignments.

Words of Encouragement - I truly believe that learning accounting 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 be patient, trust yourself and you'll get there.*

TEXTBOOK

Financial & Managerial Accounting, 9th Ed including Connect;

Publisher: McGraw Hill; Authors: Wild, John J. and Shaw, Ken W.

ISBN – please contact the UH Bookstore.

The textbook will be referred to and used extensively throughout the semester; thus, you are **expected to obtain an e-book (or printed) copy for this class.** Note: The textbook is an ideal study guide/resource to use to prepare for class, online assignments and exams.

Also, you are **expected to register for Connect Financial & Managerial Accounting, 9th Ed.** Instructions for Connect can be found in Lulima. Connect is for you to use to complete your on-line assignments (homework and SmartBooks). Also, it has various study aides that you may find helpful.

Bookstore's Interactive Digital Access Program

This course will be participating in the bookstore's Interactive Digital Access Program ("IDAP").

Through this program, you will access your course material digitally, and it will be available to you by the first day of class.

A charge for the digital course material through IDAP will be added to your MyUH account.

You have the option to opt-out of receiving your course material through IDAP. By opting-out, you will lose access to the course material and the charge will be refunded on your MyUH account. If you do not opt-out, the charge will stay on your MyUH account. Any unpaid charges on your MyUH account will turn into a hold. Holds on your account will prevent you from accessing various services within the University.

*****IMPORTANT*** If you have any questions about IDAP, especially if you will be opting-out of IDAP (there is a deadline), or this charge to your student account, please contact the UH Bookstore.**

ASSIGNMENTS

Class Attendance – to keep things simple and to be fair to all students, a student will be marked “absent” unless he/she notifies the instructor PRIOR to class AND provides written documentation supporting his/her absence upon returning to class.

- Please be on time for all classes and be seated before the start of class. While in class you are expected to be respectful of and courtesy to others especially when speaking and while others are speaking. Also, you are expected to act and conduct yourself in the spirit of and in compliance with the UH Student Code of Conduct.
- You are required to attend the entire class to earn class attendance points. Attendance will be taken based on VISUAL verification. If you come to class after attendance has been taken, it is your responsibility to notify the instructor of your attendance.

| Unexcused Absences | July 1–Aug 8 |
|--------------------|--------------|
| 0 to 2 | 12 pts |
| 3 to 4 | 6 pts |
| 4+ | 0 |

Connect’s Homework (11) and SmartBook (6) – to keep things simple and to be fair to all students, no make-ups/no extensions except when there is system-wide issue with Connect, which is not likely.

- The purpose for the homework and Smartbook assignments is to allow you an opportunity to review and reinforce your understanding of the various topics covered throughout this course as well as prepare you for the exams. They are worth a substantial portion of your grade (25%+) so it may be very difficult to pass this class without completing all assignments. Also, I strongly recommend that you complete all your online assignments well before the due date because, again, no make-ups/no extensions will be allowed unless there is a system-wide issue with Connect, which is not likely.

Laulima’s Financial Statement Analysis Projects (5) – to keep things simple and to be fair to all students, no make-ups/no extensions except when there is system-wide issue with Laulima, which is not likely.

- The purpose for these assignments is to allow you an opportunity to apply and use various tools financial analysts use to review and analyze Home Depot and McDonald’s financial statements. Also, I strongly recommend that you complete all your online assignments well before the due date because, again, no make-ups/no extensions will be allowed unless there is a system-wide issue with Laulima, which is not likely.

In-Class Exams (3) - to keep things simple and to be fair to all students, no make-ups/no extensions will be allowed unless he/she receives PRIOR approval from the instructor AND provides written documentation supporting his/her request to be excused.

- The purpose for the exams is to allow you an opportunity to apply and reinforce your understanding of the various accounting topics/concepts covered throughout this course.
- All exams are closed-book and NO notes nor electronic devices such as laptop, tablet, mobile phone, etc. are allowed. While taking an exam, you are allowed to use a 10-key hand-held calculator.
- A laptop, tablet, mobile phone, etc. are NOT allowed to be used as a 10-key hand-held calculator.

*****IMPORTANT*** ALL ASSIGNMENTS and YOUR RESPONSES to each are NOT to be shared, copied, photographed, etc. Please fully comply with this very important requirement.**

POINTS per ASSIGNMENT

| | | |
|---|-----|------|
| Class Attendance | 12 | 2% |
| Homework (online): 11 at 8 pts each - no make-ups/no extensions | 88 | 18% |
| SmartBook (online): 6 at 8 pts each - no make-ups/no extensions | 48 | 10% |
| Projects (online): #1 (4 pts) & #2 thru #5 (12 pts) no make-ups/no extensions | 52 | 10% |
| Exams (in-class): #1 (75 pts), #2 (100 pts) & #3 (125 pts) – no make-ups/no extensions | 300 | 60% |
| TOTAL | 500 | 100% |
| Bonus Points (in-class): 8 at 1.5 pts each – no make-ups/no extensions ***IMPORTANT*** Opportunity for bonus points may be subject to change by the instructor. Changes may be necessary to clarify how students earn points per assignment and/or to enhance learning outcomes as the semester progresses. | 12 | 2% |

Bonus Points - to keep things simple and to be fair to all students no make-ups/no extensions.

- The purpose for the bonus points is to allow you an opportunity to earn bonus points, which may help you to earn a higher course grade.
- There will be eight (8) sets of in-class questions (true/false, multiple-choice and/or problems) given throughout the semester. You will have three (3) minutes to complete each set. You will earn bonus points based on the number of correct responses.

GRADES

Student achievement is designated by the following grades: A+, A, A- (excellent); B+, B, B- (above average); C+, C (average); C- (minimal passing); D+, D, D- (below average) and F (failure). Grades are based on the total points earned (see above).

| | | | |
|---------------------------|---------------------------|---------------------------|--|
| 500 – 485 = 97%+; A+; 4.0 | 449 – 435 = 87%+; B+; 3.5 | 399 – 385 = 77%+; C+; 2.3 | 349 – 335 = 67%+; D+; 1.3 |
| 484 – 465 = 93%+; A; 4.0 | 434 – 415 = 83%+; B; 3.0 | *384 – 365 = 73%+; C; 2.0 | 334 – 315 = 63%+; D; 1.0 |
| 464 – 450 = 90%+; A-; 3.7 | 414 – 400 = 80%+; B-; 2.7 | 364 – 350 = 70%+; C-; 1.7 | 314 – 300 = 60%+; D-; 0.7 299 – 0 = 59%; F; 0.0 |

* “C-” grade or better is a prerequisite for ACC 210 and a minimum grade of “C” is required for acceptance into the Shidler College of Business.

******IMPORTANT*** To be fair to all students, grades are NOT based on a curve nor are they moved up or down to the next grade level. Also, this course does NOT offer extra credit.***

******IMPORTANT*** All scores for all assignments will be / have been 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. Your final grade will be submitted on or before Monday, Aug 12, 2024; 10:00 am HST.***

Also, if you note a discrepancy in your score then you must email the instructor BEFORE Friday, Aug 2, 2024; 4:00 pm HST. If this condition is not met then your score will remain as posted.

| DATE | <i>Pre-Class Reading of Chapters (NOT Graded) & Assignments (GRADED)</i> <i>subject to changes/adjustments to enhance learning outcomes</i> | <i>In-Class - Practice Problems (NOT Graded)</i> <i>FYI: Hmwk problems (GRADED) are listed below for your convenience</i> |
|-----------------------|--|---|
| July 1 thru 4 | Introductions and Syllabus Ch 0a (not in textbook): Overview - Business Ch 0b (not in textbook): Overview - Accounting Ch 1 Accounting and the Business Environment Ch 13 Analysis of Financial Statements | Ch 1 – QS 1 - 8, 11, 15, 16 & 17; Ex 1 - 13 Ch 13 – QS 13 - 5, 15 & 16; Ex 13 - 3 & 4 |
| <i>Week #1</i> | <i>MUST COMPLETE</i> <i>Laulima Week 1 - Participation Verification</i> <i>Hmwrk - Ch 1; Sat, July 6 at 4:00 pm HST</i> <i>FSA Practice 1 & 2 NOT Graded, Sun, July 7 at 4 pm HST</i> | <i>Ch 1 - Hmwk: P1-3A, 4A & 5A</i> |
| July 8 thru 11 | Ch 2 Accounting for Business Transactions Ch 14 Managerial Accounting Concepts & Principles | Ch 2 – QS 2 - 14 > 17; Ex 2 - 5 & 8 Ch 14 QS 14 - 7, 8, 10 > 12, 16 & 17 |
| <i>Week #2</i> | <i>FSA Project #1, Tues, July 9 at 4 pm HST</i> <i>Hmwrk & SmartBook - Ch 2; Wed, July 10 at 4:00 pm HST</i> <i>Hmwrk - Ch 14; Wed, July 10 at 4:00 pm HST</i> <i>Exam #1 in class - Ch 1, 2, 13 & 14; Thurs, July 11</i> | <i>Ch 2 - Hmwk: Ex 2-15, 16, 25, 26 & 27</i> <i>Ch 14- Hmwk: Ex 14-6 & 7</i> |
| July 15 thru 18 | Ch 15 Job Order Costing n/a -- Ch 16 Process Costing & Analysis – n/a Ch 17 Activity-Based Costing & Analysis | Ch 15 QS 15-3, 4, 6 > 9, 13, 14, 19 > 21, 23 & 24 Ch 17 QS 17- 6 > 8 & 11 > 13; Ex 17 - 11 |
| <i>Week #3</i> | <i>FSA Project #2 via Laulima; Mon, July 15 at 4:00 pm HST</i> <i>Hmwrk & SmartBook - Ch 15; Sat, July 20 at 4:00 pm HST</i> <i>Hmwrk & SmartBook - Ch 17; Sat, July 20 at 4:00 pm HST</i> | <i>Ch 15- Hmwk: Ex 15-4 & 11</i> <i>Ch 17 - Hmwk: P17-1A, 2A & 3A</i> |
| July 22 thru 25 | Ch 18 Cost Behavior & Cost-Volume-Profit Analysis Ch 19 Variable Costing & Analysis | Ch 18 QS 18 - 1, 4, 7 > 9, 13, 16 > 18 & 22 Ch 19 QS 19 - 4, 6, 14, 16, 17, 20 & 21 |
| <i>Week #4</i> | <i>FSA Project #3 via Laulima; Mon, July 22 at 4:00 pm HST</i> <i>Hmwrk & SmartBook - Ch 18; Wed, July 24 at 4:00 pm HST</i> <i>Hmwrk - Ch 19; Wed, July 24 at 4:00 pm HST</i> <i>Exam #2 in class - Ch 15, 17, 18 & 19; Thurs, July 25</i> | <i>Ch 18 - Hmwk: P18-1A & 3A</i> <i>Ch 19 - Hmwk: P19-1A</i> |
| July 29 thru Aug 1 | Ch 20 Master Budget & Planning Ch 21 Flexible Budgets & Standard Costs | Ch 20 QS 20 - 3, 5, 7, 9 > 11, 17, 20, 23 & 26 Ch 21 QS 21 - 1 > 3, 8, 11 & 21 |
| <i>Week #5</i> | <i>FSA Project #4 via Laulima; Mon, July 29 at 4:00 pm HST</i> <i>Hmwrk & SmartBook - Ch 20; Sat, Aug 3 at 4:00 pm HST</i> <i>Hmwrk - Ch 21; Sat, Aug 3 at 4:00 pm HST</i> | <i>Ch 20 - Hmwk: P20-2A</i> <i>Ch 21 – Hmwk: Ex 21-3, 4, 9, 10 & 26</i> |
| Aug 5 thru 8 | Ch 22 Performance Measurement & Responsibility Accounting Ch 23 Relevant Costs for Managerial Decisions | Ch 22 QS 22 - 8 > 10, 12, 13, 16, 18 & 19 Ch 23 QS 23- 1, 2, 6, 7, 11 & 16 |
| <i>Week #6</i> | <i>FSA Project #5 via Laulima; Mon, Aug 5 at 4:00 pm HST</i> <i>Hmwrk - Ch 22; Wed, Aug 7 at 4:00 pm HST</i> <i>Hmwrk & SmartBook - Ch 23; Wed, Aug 7 at 4:00 pm HST</i> <i>Exam #3 in person - Ch 20 thru 23; Thurs, Aug 8</i> | <i>Ch 22 – Hmwk: Ex 22-3, 12, 13 & 19</i> <i>Ch 23 – Hmwk: QS 23-17, Ex 23-2, 3, 8 & 13</i> |

MANDATED DISCLAIMERS - SCHOOL OF ACCOUNTANCY and SHIDLER COLLEGE of BUSINESS -
Information contained in this course syllabus may be subject to change by the instructor. Changes may be necessary to clarify how students earn points per assignment and/or to enhance learning outcomes as the semester progresses. Updates to the syllabus will be communicated via announcements in class and/or by emails.

*****IMPORTANT*** Please note the following:**

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. If you have any questions about whether a particular tool or specific use is permitted, check with the professor.

Also, 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.

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.

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/>

EXTENDED ASSISTANCE:

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|-------------------------------|---|
| Computer Assistance | Shidler Computer Labs or UH Information Technology Services |
| Library Assistance | Hamilton Library (Online help or Reference Desk) |
| Writing / Learning Assistance | UHM; UHM Learning Assistance Center <u>and</u> UHM Department of English Writing Center; <u>Manoa Writing Program</u> (see resources – <u>Capital Community College for grammar and usage</u>) |
| Advising (academic or MAcc) | Shidler Office of Student Academic Services; SOA Director |
| Careers | Shidler or UHM Career Services , Beta Alpha Psi , Accounting Club , and Linkedin.com |
| Safety Concerns on Campus | UHM Campus Security (956-6911) |
| Disability Access | KOKUA program provides free confidential assistance: 956-7511, kokua@hawaii.edu , or Student Services Center, Room 13. |

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/.

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/. 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](#).