

UNIVERSITY OF HAWAI'I AT MĀNOA

ACC 200 Introduction to Accounting I  
Fall 2024

INSTRUCTOR INFORMATION

Name: Susan Chilcott, MAcc, CPA | Office: BusAd A402

✉ 📱 🌐 : [susanml@hawaii.edu](mailto:susanml@hawaii.edu) | Office hours: Virtual or in-person and by appointment only

Faculty Page: <https://shidler.hawaii.edu/soa/directory/susan-ee>

COURSE INFORMATION

Days & Time | CRN | Classroom:

T/R	74791	12:00P–01:15P	BusAd C102	74796	01:30P–02:45P	BusAd C101
W/F	79899	01:30P–02:45P	BusAd A102	80016	03:00P–04:15P	BusAd A102

**Prerequisite:** Sophomore standing or higher (25 credits earned). Override is not allowed.

This is Part I of the introduction to financial and managerial accounting and methods used to record and report managerial and financial information to decision makers internal and external to the firm.

This course is enrolled in the Interactive Digital Access Program (IDAP). All students registered for this course will access the course textbook and assignments via the [MH Campus](#) link in Laulima.

COURSE RESOURCES

- ★ **Textbook** – *McGraw-Hill, Financial and Managerial Accounting, Information for Decisions, 9<sup>th</sup> Ed., John J. Wild and Ken W. Shaw.*

NOTE: See your IDAP welcome email (Subject Line: "IMPORTANT: You have enrolled in an IDAP Course") for further information and instructions.

- ★ **Learning Management System** – *Connect* is the McGraw Hill learning site where you will access the textbook and complete all chapter assignments online. Complete your student registration for Connect as instructed in the welcome email (Subject Line: Welcome to ACC 200 CRN XXXXX). IMPORTANT: Once signed in, verify that there is a green icon in the "Grade Sync" column.
- ★ **McGraw-Hill Apps** (OPTIONAL) – Download the app via the QR codes on page 2 and create your student log-in with your UH email address:
  1. *READANYWHERE* is a reading app that allows textbook reading via most mobile devices
  2. *SHARPEN* is a study app that allows you to study and take practice quizzes for students in need of additional learning support.
- ★ **Web extension** – *Proctorio* is the academic integrity tool and a required extension on your web browser for all "proctored" assignments in Connect. Please review the accompanying syllabus supplement for further detail and instructions to ensure a smooth experience before the first test.
- ★ **Basic calculator** – This is the only physical tool allowed during all tests and the final exam in class. The student may also use the basic calculator function, which will be enabled through the selected Proctorio settings, for all test assignments in Connect. Using smart phones as a calculator is prohibited.

## DROPS | WITHDRAWAL | INCOMPLETE

The deadlines to drop or withdraw from this course (by 4:00 pm HST) are as follows:

- ★ [09.03.2024](#) – 100% tuition refund
- ★ [09.17.2024](#) – 50% tuition refund
- ★ [11.04.2024](#) – Official withdrawal ("W" grade)

For more detail, please refer to [Academic Calendar Fall 2024 | Office of the Registrar \(hawaii.edu\)](#). Incomplete ("I" grade) is solely at the instructor's discretion and for those with unforeseen extenuating circumstance. This grade option would only be assigned to a student who is unable to complete a small fraction of the course requirements AND has earned a grade of "C" or above at the time of request.

## ASSESSMENT & GRADE POLICY

The course grade will be based on a total of 1,000 points (subject to change) as distributed under the following categories:

- ★ Homework assignments (35%). A late penalty of 25% is applicable if submitted after the due date.
- ★ Exam & tests (50%): Open-note (limited) and online tests only. Make-up is at the instructor's discretion and allowed for documented emergencies only with reasonable prior notice.
- ★ Class participation or quizzes (5%). As announced.
- ★ Financial statement project (10%). To be announced.

Categories	Points	%	
MH Connect Assignments	350	35%	50%
Class Participation	50	5%	
Class Project (TBD)	100	10%	
Review Test 1: Chapters 1/13/14	100	10%	50%
Review Test 2: Chapters 15/17/18	100	10%	
Review Test 3: Chapters 19/20/21	100	10%	
Final Exam: Cumulative + Ch. 22/23	200	20%	
	1,000	100%	
Extra credits (discretionary)	60	6%	

The final course grade will be based on letter grades with pluses (+) and minuses (-) as follows:

	A	B	C	D	F
	900 - 1000	800 - 899	700 - 799	600 - 699	> 600
+	1,000	870 - 899	770 - 799	670 - 699	
	950 - 999	830 - 869	730 - 769	630 - 669	
-	900 - 949	800 - 829	700 - 729	600 - 629	

For admission to Shidler College of Business, **C (73% or 730 points)** is the minimum grade for **satisfactory completion of this course**. Please refer to [Admissions Requirements | The Shidler College of Business \(hawaii.edu\)](#).

## DISABILITY ACCOMMODATION

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If you are a student with a documented disability, please contact the **KOKUA Program** at [KOKUA PROGRAM - Office for Students with Disabilities | University of Hawaii at Manoa](#) for free and confidential assistance to coordinate the accommodations needed.

## ACADEMIC ETHICS

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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.

For examples of the types of behaviors that conflict with the community standards that the University values and expects of students, please refer to the University Student Conduct Code at [Student Conduct Code | Division of Student Success - University of Hawaii at Manoa](#). Engaging in or attempting to engage in any of these behaviors will subject the student to disciplinary sanctions that may be imposed by the Dean of Students in accordance with the Student Conduct Code.

## TITLE IX

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The University 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 resources available here: [Office of Title IX - Resources | University of Hawai'i at Mānoa \(hawaii.edu\)](#). 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, please contact:

Director and Title IX Coordinator | (808) 956-2299 | [t9uhm@hawaii.edu](mailto:t9uhm@hawaii.edu)  
2500 Campus Road, Hawai'i Hall 124 Honolulu, HI 96822

## MAKE-UPS

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All tests and the final examination must be taken as scheduled. At the instructor's discretion, request for a make-up is granted only upon adequate written notice via Google Chats or email under the following conditions:

- ★ Advance notice at least one week prior to the scheduled test date due to personal travel conflict
- ★ Timely notice of unforeseen emergency and/or urgent personal or health circumstances on the day of before or after the test (please DO NOT email or message the instructor while driving)
- ★ Contact the UHM Student Success Center ([Testing Center | \(hawaii.edu\)](#)) to register for a make-up test appointment, at least 3 days in advance, during its normal hours of operation, **AND**
- ★ Make-up must be completed prior to the day of the graded test release to the class and within a week of the original test date.

## REMINDERS

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1. To schedule an [in-person or virtual meeting appointment](#) (normal business hours), please [message](#) the instructor via Google Chat and include “**Meeting Appointment**” or similar in the first chat line.
2. [In the event of disturbances](#) before or during class (for example, bomb threats), please meet the instructor in the grassy area on the south side of George Hall. You will be given further instructions at that point. On days of scheduled tests or exams, you will be directed to an alternate classroom to take the tests, if not rescheduled.
3. [Professional conduct](#) with your classroom peers and the instructor is expected in and outside of the classroom. [Silent all mobile devices](#) when class is in session.
4. [Review the assigned chapter and learning resources available in the Connect and Laulima class site in advance](#) as much as you can. Classroom instructions and activities are intended to expand or deepen your learning experience.
5. For the best learning and grade outcome, you are advised to spend at least 2 to 3 hours outside of class for every hour of class contact time for chapter study and assignments. As we meet for 1.25 hours twice per week, [be prepared to commit at least 5 to 10 hours outside of class weekly](#).
6. [Keep up with your class assignments. \*This course is assignment \(and labor\) intensive!\*](#) Consistent and timely completion of assignments are crucial for you to attain the grade required for successful admission into Shidler –
  - Review the Connect and Laulima class site [regularly](#) for due dates and updates.
  - When missing class, please follow up with your classmates [first](#). Absence and lack of knowledge are not valid excuses.
7. [Please email or message the instructor from your UH account \(hawaii.edu\) only](#). The instructor may not respond to emails from non-UH account(s) and those deemed in violation of the campus community norms and standards.
8. [Laulima Resource folders](#). Please review for new contents regularly. All lecture presentations, including supplemental learning materials and additional illustrations are posted under separate folder by the chapter.

## QR CODES

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[ReadAnywhere](#)



[Sharpen](#)



## DISCLAIMER

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The syllabus is intended as a general guideline and subject to revision, as necessary.



## Syllabus Supplement

### Academic Assessment Tool

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**Proctorio** is a [web browser extension](#) required for this course section for the students to complete all proctored assignments in Connect. McGraw Hill partners with Proctorio, which provides [browser-locking and remote proctoring solutions](#), to incorporate seamless academic integrity within Connect.

### Assignments with Proctorio

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They will be clearly labeled with “[Proctoring Enabled](#)” in the assignment title. When you start a proctored assignment, the proctoring settings selected by the instructor will be indicated. Typically, [moderate settings \(at no additional costs to the students\)](#) are selected for this course section.

**ADVISORY:** Potential academic integrity violation will be at the sole judgment of the instructor.

### Privacy

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Proctorio is a trusted resource for remote proctoring as the company is committed to student privacy. Proctorio uses a single sign-on through Connect. Only the instructor of this course section will have access to your exam data. Proctorio will never require personally identifiable information from students or sell your data to third parties. Read more about [Proctorio’s approach to privacy](#).

### Security

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Proctorio runs as an extension in select browsers only – Chrome, Edge, Brave, Opera – during your proctored Connect assignments. Proctorio has limited access to your computer system, unlike installed software applications that have complete access to your computer’s hard drive or other resources. You may uninstall the extension after your proctored assignment ends for peace of mind, however, you must reinstall the extension again prior to starting the next proctored assignment.


Proctorio cannot see your proctored assignment data. All student data is secured with zero-knowledge encryption, which scrambles and renders student data unreadable outside of the course learning platform.

### Getting Started

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Please access the [How to Get Started](#) webpage or [Proctorio’s Quick Start Test Taker Guide](#) for the instructions to install the Proctorio extension. To verify your computer system meets the requirements, take the practice quiz (TBA) to ensure that everything will run smoothly prior to the first proctored assignment in Connect. You may reach out to Connect or Proctorio support to help troubleshoot any Proctorio extension related issues before (preferred), during (**PLEASE AVOID**), or after your proctored assignment. **ADVISORY:** Connect support is only available for Proctorio installed on Google Chrome and Microsoft Edge.

WK	DATE	CH	TOPICS	Notes: Learning Objectives (LO)	Ratios	HW CH	DUE
1	8/27	T	Overview - Syllabus & Intro to Connect				
1	8/29	R	1 Accounting in Business				
2	9/3	T	1 Accounting in Business Last day to drop (100% refund)	BAP			
2	9/5	R	1 Accounting in Business	Accounting Club			
3	9/10	T	13 Analysis of Financial Statements				
3	9/12	R	13 Analysis of Financial Statements				
4	9/17	T	13 Analysis of Financial Statements Last day to drop (50% refund)				
4	9/19	R	14 Managerial Accounting Concepts & Principles				
5	9/24	T	14 Managerial Accounting Concepts & Principles				
5	9/26	R	15 Job Order Costing				
6	10/1	T	REVIEW TEST 1: Chapters 1/13/14				
6	10/3	R	15 Job Order Costing				
7	10/8	T	15 Job Order Costing				
7	10/10	R	17 Activity-Based Costing & Analysis				
8	10/15	T	17 Activity-Based Costing & Analysis				
8	10/17	R	17 Activity-Based Costing & Analysis				
9	10/22	T	18 Cost Behavior & Cost-Volume-Price Analysis				
9	10/24	R	18 Cost Behavior & Cost-Volume-Price Analysis				
10	10/29	T	19 Variable Costing & Analysis				
10	10/31	R	REVIEW TEST 2: Chapters 15/17/18				
11	11/4	M	Last day to drop with "W" grade				
11	11/5	T	HOLIDAY: Election Day				
11	11/7	R	19 Variable Costing & Analysis				
12	11/12	T	20 Master Budgets & Planning				
12	11/14	R	20 Master Budgets & Planning				
13	11/19	T	21 Fixed Budgets & Standard Costs				
13	11/21	R	21 Fixed Budgets & Standard Costs				
14	11/26	T	REVIEW TEST 3: Chapters 19/20/21				
14	11/28	R	HOLIDAY: Thanksgiving				
15	12/3	T	22 Performance Measurement & Responsibility Accounting				
15	12/5	R	22 Performance Measurement & Responsibility Accounting				
16	12/10	T	23 Relevant Costs for Managerial Decisions				
16	12/12	R	23 Relevant Costs for Managerial Decisions	Last day of class			
TBC	12/17	T	Final Exam (CRN 74796)	Location TBD			
	12/19	R	Final Exam (CRN 74791)				
	12/25	W	Final grade available				
Legends:			 Class Participation Activity	<a href="https://manoa.hawaii.edu/registrar/academic-calendar/fall-2024/">https://manoa.hawaii.edu/registrar/academic-calendar/fall-2024/</a>			
Disclaimer:			Subject to revision				

WK	DATE	CH	TOPICS	Notes: Learning Objectives (LO)	Ratios	HW CH	DUE
1	8/28	W	Overview - Syllabus & Intro to Connect				
1	8/30	F	1 Accounting in Business				
2	9/3	T	Last day to drop (100% refund)				
2	9/4	W	1 Accounting in Business	Accounting Club			
2	9/6	F	1 Accounting in Business	BAP			
3	9/11	W	13 Analysis of Financial Statements				
3	9/13	F	13 Analysis of Financial Statements	IBO presentation (Maria)			
4	9/17	T	Last day to withdraw (50% refund)				
4	9/18	W	13 Analysis of Financial Statements				
4	9/20	F	14 Managerial Accounting Concepts & Principles				
5	9/25	W	14 Managerial Accounting Concepts & Principles				
5	9/27	F	REVIEW TEST 1: Chapters 1/13/14				
6	10/2	W	15 Job Order Costing				
6	10/4	F	15 Job Order Costing				
7	10/9	W	15 Job Order Costing				
7	10/11	F	17 Activity-Based Costing & Analysis				
8	10/16	W	17 Activity-Based Costing & Analysis				
8	10/18	F	17 Activity-Based Costing & Analysis				
9	10/23	W	18 Cost Behavior & Cost-Volume-Price Analysis				
9	10/25	F	18 Cost Behavior & Cost-Volume-Price Analysis				
10	10/30	W	REVIEW TEST 2: Chapters 15/17/18				
10	11/1	F	19 Variable Costing & Analysis				
11	11/4	M	Last day to withdraw ("W" grade)				
11	11/6	W	19 Variable Costing & Analysis				
11	11/8	F	20 Master Budgets & Planning				
12	11/13	W	20 Master Budgets & Planning				
12	11/15	F	21 Fixed Budgets & Standard Costs				
13	11/20	W	21 Fixed Budgets & Standard Costs				
13	11/22	F	22 Performance Measurement & Responsibility Accounting				
14	11/27	W	REVIEW TEST 3: Chapters 19/20/21				
14	11/29	F	Non-Instructional Day				
15	12/4	W	22 Performance Measurement & Responsibility Accounting				
15	12/6	F	23 Relevant Costs for Managerial Decisions				
16	12/11	W	23 Relevant Costs for Managerial Decisions				
16	12/13	F	Catch-up	Last day of class			
TBC	12/16	M	Final Exam (CRN 79899)	Location TBD			
	12/20	F	Final Exam (CRN 80016)				
	12/25	W	Final grade available				
Legends:			 Class Participation Activity	<a href="https://manoa.hawaii.edu/registrar/academic-calendar/fall-2024/">https://manoa.hawaii.edu/registrar/academic-calendar/fall-2024/</a>			
Disclaimer:			Subject to revision				