

School of Accountancy  
Shidler College of Business  
University of Hawaii at Manoa  
**ACC 200 Introduction to Accounting I**  
**Fall 2024**

Professor: Jian Zhou, Ph.D.  
Office: BusAd C-501F  
Phone/e-mail: 956-7608 / jianzhou@hawaii.edu  
Office hours: R 8:00AM - 9:00AM or by appointment  
Class: Section 009: T/R 01:30 - 02:45 p.m. Kuykendall Hall 301

### **Course Description**

ACC 200 Introduction to Accounting I covers managerial accounting. Managerial accounting is designed to provide information to meet the specific needs of a company's management. This information includes both historical data and estimated data. It helps managers make decisions concerning a business's daily operations and future planning. It is the attention-directing and problem-solving functions of accounting in relation to current planning and control, evaluation of performance, special decisions, and long-range planning.

### **Course Objectives**

The objective of this course is to provide students with basic knowledge and understanding of managerial accounting concepts. After completing this course, students should have the ability to utilize accounting data to solve common business management problems and understand the impact of decisions on financial statements. This course will also help you be successful in the business world by learning to interpret a company's internal financial and non-financial data.

### **Required Materials**

(1) Financial and Managerial Accounting Information for Decisions, 9th Edition, John J. Wild and Ken W. Shaw, 2022, McGraw Hill. Interactive Digital Access Program (IDAP) edition (Required)

(2) CONNECT web access is required for this course (registration instructions will be posted on Lulima). All homework assignments are conducted via CONNECT.

*UH Bookstore IDAP:* Through IDAP, students will be able to get access to the eText on Lulima, and complete homework in CONNECT. Paying for IDAP via your student account is the most economical way of obtaining the eText and getting access to CONNECT.

## Grading Criteria

Summary of grading components and grade scale:

Exam 1	100 points
Exam 2	100 points
Exam 3	100 points
Homework presentation	10 points
Online Homework	70 points (via CONNECT)
Class participation	<u>20 points</u>
Total	400 points

The final grade in the course is determined as follows: 390 and above A+; 372 and above A; 360 and above A-; 348 and above B+; 332 and above B; 320 and above B-; 300 and above C+; 280 and above C; 260 and above C-; 230 and above D+; 200 and above D; 170 and above D-.

If a student has questions regarding grading, please discuss with the professor.

*Exams:* The exams include materials covered in lecture AND in the textbook. You are responsible for both sources of information. Exams are closed book and closed notes. The professor may conduct exams via Laulima or the publisher's web service when the class is taught online. Only strictly calculators are allowed during exams. That is, other electronic devices such as cell phones are not allowed. You cannot share calculators during exams. The exam proctors may check photo I.D. during the exam, so you need to bring a photo I.D. to the exam. An exam should never leave the classroom. A removal of the exam from the classroom will lead to a failure for the course.

There will be three exams given during the semester and the final exam period. Make-up exams will be given only under rare circumstances, and the professor reserves the right to deduct points as deemed appropriate. Makeup exams will be provided only for students notifying the professor prior to the exam with legitimate reasons such as written medical excuses. Failure to notify the professor on a timely basis will result in "0" for the exam.

Documents supporting the request for a make-up exam should make the professor look smart when questioned why a make-up exam is granted to the student. For example, an email to the professor stating one is sick or a simple visit to a doctor's office is not enough to prove that one is indeed sick; instead, the doctor's note should state that the student's illness would prevent the student from performing normally on the exam (or a similar statement).

*Online Homework:* A prominent accounting educator once said: "Learning accounting has three key elements: practice, practice, and practice." The class will assign a large amount of homework in the form of online homework. Each chapter has a homework and the homework will be graded by CONNECT. CONNECT is an online learning platform designed and maintained by the publisher of the textbook. The homework consists of multiple-choice questions, short exercises, and lengthy problems. Some homework may

take about 2 hours to complete, some may take more than 10 hours. Each homework has a deadline and will not be extended. There will be 11 homework throughout the semester. Your lowest score on the homework will be dropped. In CONNECT, you have **three** attempts to answer each homework question. As long as one of the attempts is correct, the system will count your answer as correct. At the end of the semester, your overall percentage of correctness on the homework will be converted into a 70-point scale. For example, if you are 90% correct on these homework assignments, your overall homework score will be  $90\% \times 70 = 63$ ; and 63 will be counted as your homework score toward your final grade.

***Supplemental Homework:*** Supplemental homework assignments are the selected end-of-chapter questions for each chapter and will not be collected or graded. These assignments provide additional practice of the concepts and methods in the textbook. Some of these assignments may be discussed in class. The supplemental homework assignments are similar to the homework questions, so the students are encouraged to complete those assignments first before working on the homework.

### **Homework Presentation**

Students are required to present homework solutions once during the semester. The presenter may face questions from the professor and other students in the classroom, so it is very important for the student to demonstrate his/her understanding of the problem, relevant concepts and solution.

### **Class Attendance and Participation**

Students should treat this class as a highly valued job and attend class regularly. Class participation is a very important element of the course. Class participation will be considered in determining the final grade for the semester. Attendance will be taken regularly.

Students are expected to conduct themselves in a professional manner. That is, students are expected to be on time, and are expected to respect the ideas and opinions of other students. Please note specifically that disruptive behavior, for example conducting side conversations in class, arriving late, and leaving early, will not be tolerated. The professor reserves the right to reduce a student's course grade due to consistent behavior problem.

### **Preparation for Class**

Text reading assignments should be completed by the first day we cover a chapter. In depth reading for conceptual understanding is required. Because all material cannot be covered in class, you are responsible for ensuring your understanding of assigned topics by reading the material and doing the homework. The assigned exercises and problems are to be solved before they are reviewed in class. In order to pass this course, all homework assignments should be completed.

## 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 conscientious 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 professor 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 professor 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](#).

## Accommodation

If any student needs an accommodation for any type of disability, please schedule an appointment to see the professor to discuss his/her needs.

**Statement on Disability—KOKUA PROGRAM:** The University of Hawai‘i at Mānoa is committed to a policy of non-discrimination and provides equal access to its programs, services, and activities to students with disabilities. If you have a disability and related access needs, please contact the KOKUA program (UH Disabled Student Services Office) at 956-7511, kokua@hawaii.edu, or go to Room 013 in the Queen Lili‘uokalani Center for Student Services.

## **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.

Please refer to the link <http://www.manoa.hawaii.edu/titleix/resources.html#confidential> for more information and resources.

## **Changes to the Syllabus**

A syllabus is a tool to help you plan your time. Every effort is made to make the syllabus as complete as possible, but there may be occasions when changes are required. If it is deemed necessary that changes be made to the syllabus, the professor reserves the right to make such changes. Any change made will be as fair and consistent as possible.

### Course Schedule

(Tentative, subject to change for a better learning experience)

	Schedule	Chapter	Coverage
1	Aug 27		Overview of course; IDAP, CONNECT
2	Aug 29	1	General discussion of business and business-related decisions (both internal and external); relate decisions to students' individual majors
3	Sep 3	1	Analyzing transactions using accounting equation; assets, liabilities, equity,
4	Sep 5	1	Analyzing transactions using accounting equation; revenues and expenses
5	Sep 10	1	Financial Statement (primarily income statement and balance sheet); discuss specific accounts (COGS, Inventory, Sales Revenue, Expenses); Using financial statements to evaluate performance (ROA)
6	Sep 12	13	Horizontal analysis, vertical analysis (from management perspective), benchmarking
7	Sep 17	13	Ratio analysis (gross profit percentage, profit margin ratio, ROA); what effect do transactions have on these ratios?
8	Sep 19	14	Importance of managerial accounting; classification of costs
9	Sep 24	15	Job-order costing: Cost flows
10	Sep 26		Job-order costing: Cost flows
11	Oct 1	15	Job-order costing: Under/over-allocated overhead; service industry
12	Oct 3		Catch up day
13	Oct 8		<b>Exam 1</b> (covers chapters 1, 13, 14 and 15)
14	Oct 6	17	ABC Costing
15	Oct 10	18	CVP - How do costs behave including mixed costs
16	Oct 15	18	CVP - Contribution Margin and Breakeven
17	Oct 17	18	CVP - Sensitivity Analysis, Margin of Safety, Operating Leverage, Sales Mix
18	Oct 22	19	Variable Costing
19	Oct 24	20	Master Budgets - Operating Budgets (Merchandising)
20	Oct 29	20	Master Budgets - Financial Budgets (Merchandising)
21	Oct 31		Catch up day

	Nov 5		Election Day, Holiday, No Class
22	Nov 7		<b>Exam 2</b> (covers chapters 17, 18, 19 and 20)
23	Nov 12		Exam 2 Review
24	Nov 14	21	Flexible Budgets and Standard Costs
25	Nov 19	21	Variance Analysis
26	Nov 21	22	Responsibility Accounting
27	Nov 26	22	ROI/RI, Transfer Pricing
	Nov 28		Thanksgiving, Holiday, No Class
28	Dec 3	23	Short-term Decision Making: Differential Analysis; Pricing
29	Dec 5	23	Short-term Decision-Making: Dropping a product, product mix, processing further, outsourcing
30	Dec 10		Catch up day
	Dec 17		<b>Final Exam:</b> 12:00pm - 2:00pm (covers chapters 21, 22 and 23)

## Homework Presentation

These are the homework problems which will be presented by individual student at the end of each chapter during the semester.

Exercise 1-15	Exercise 1-18	Exercise 1-19	Exercise 1-20	Exercise 1-23
Exercise 13-6	Exercise 13-7	Exercise 13-8	Exercise 13-9	Exercise 13-11
Exercise 14-7	Exercise 14-8	Exercise 14-9	Exercise 14-10	Exercise 14-13
Exercise 15-6	Exercise 15-7	Exercise 15-8	Exercise 15-10	Exercise 15-11
Exercise 17-6	Exercise 17-9	Exercise 17-10	Exercise 17-11	Exercise 17-14
Exercise 18-25	Problem 18-1A	Problem 18-2A	Problem 18-3A	Problem 18-7A
Exercise 19-3	Exercise 19-7	Exercise 19-9	Exercise 19-11	Exercise 19-14
Exercise 20-15	Exercise 20-16	Exercise 20-17	Exercise 20-22	Exercise 20-24
Exercise 21-11	Exercise 21-12	Exercise 21-19	Exercise 21-24	Exercise 21-26
Exercise 22-6	Exercise 22-7	Exercise 22-8	Exercise 22-10	Exercise 22-16
Exercise 23-6	Exercise 23-9	Exercise 23-12	Exercise 23-13	Exercise 23-15