

ACC 210: Introduction to Accounting II, Fall 2024
Section 1 (CRN 76271): TR 9:00 – 10:15 am BusAd C102

Instructor: Jenny Teruya, Ph.D.
Office: BusAd D309
E-mail: jteruya@hawaii.edu (Please put “ACC 210” in subject line)
Office Hours: Thursday 3:00 – 4:00, *and by appointment*
Prerequisites: ACC 200 with C- or better

Course Objective: To give students an understanding of the basic financial reporting principles as they relate to corporations, including the study of the accounting cycle, financial statement preparation and analysis and methods of reporting assets, liabilities and stockholders’ equity. This will be accomplished through class lectures, discussions and written assignments. Homework, exams and other assignments will be used to reinforce concepts covered in class as well as to evaluate the students’ understanding of the material.

Required Materials:

- Financial & Managerial Accounting, 9th edition, John Wild with CONNECT homework manager available through IDAP. The cost of your digital materials will automatically be charged to your student account. The cost includes an ebook and access to CONNECT, the publisher’s homework and learning management platform
- Printed copy of Lecture Notes (posted on Laulima at the beginning of each week)
- Calculator (cell phones and other electronic devices that are not strictly calculators may NOT be used during quizzes and exams).

Communicating with the instructor:

- I am happy to answer questions in person, via zoom, via email. However, some email questions are difficult to understand and/or answer, so I may ask you to meet at a mutually agreed upon time to talk about the issue.
- Except in unusual circumstances, I will respond to your email within 24 hours. With this in mind, if you find that you have questions when you are doing homework, be sure to get started on the assignments early so you have time to get them answered before the assignment is due.

Grade	Exam 1 (Chapters 1, 2, 4, 5)	100 points
Determination	Exam 2 (primarily Chapters 6-10, Appendix B)	100 points
Items	Exam 3 (primarily Chapters 11-13, 3, Appendix C)	120 points
	CONNECT Homework	100 points
	Written homework	20 points
	Quizzes	20 points
	Attendance/Participation	20 points
	Financial Statement Project	<u>20 points</u>
	Total	<u>500 points</u>

In fairness to other students, late work will not be accepted (except for CONNECT Homework with penalty). Participation and quizzes cannot be made up except for absences related to attending University-sponsored events/activities for which the instructor had been previously notified.

The following are the minimum number of points necessary to earn a certain letter grade:

485	A+	385	C+
465	A	365	C
450	A-	350	C-
435	B+	335	D+
415	B	315	D
400	B-	300	D-

Note: A grade of C or better is required to enter the Shidler College of Business

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 those outlined above.

Exams: All exams are “closed book” and will consist of multiple choice questions and/or problems. The exams cover all assigned material -- whether or not we actually discuss the material in class. Calculators may not be shared by students during exams. Exams are NEVER to leave the classroom. Removal of an exam from the classroom will result in an “F” for the course. You are always welcome to review your past exams in my office. After the exams have been graded, you will have two weeks to review your exam and report any grading discrepancies. All discrepancies not brought to the instructor’s attention in writing within the two-week period will not be considered.

Make-up exams will be given only under very rare circumstances beyond the control of the student (illness, family emergency, etc.). In all cases, the instructor must be notified **prior** to the exam. For pre-existing reasons, the instructor should be notified within the first two weeks of class. In emergency situations, an email should be sent to the instructor prior to the exam explaining the reason for not taking the exam. All excuses must be supported by third-party documentation. Failure to notify the instructor on a timely basis will result in a “0” for the exam. If a make-up is granted, the exam will be scheduled at the discretion of the instructor. It may be more rigorous and will not offer bonus points. Alternatively, the instructor reserves the right not to provide a make-up exam, but instead use your performance on the final exam as a replacement for the missed exam.

The final exam date is indicated on the attached assignment schedule so please make any travel plans accordingly.

CONNECT Homework: The purpose of these homework assignments is to reinforce your understanding of the various topics as well as give you “practice” for the exams. They are worth a substantial portion of your grade (20%) so it will be very difficult to do well in this class without completing the homework assignments. I recommend that you print out the assignment and manually complete it, including supporting computations and explanations. Once manually completed, enter your answer in CONNECT and check your work. If necessary, make appropriate corrections on the print-out as well as on CONNECT. The printed assignment with your supporting computations and corrections become a useful tool when studying for the exams.

All exercises/problems are given equal weight, regardless of length (each assignment will consist of multiple exercises/problems). For most exercises/problems you will have two opportunities to “check your work” before submitting it for final grading.

In general, CONNECT homework assignments are due every Tuesday at 8:00 am. Check CONNECT for actual due date/times and assignments. Computer problems/issues will not be an acceptable excuse for not submitting your homework on time except when it is a system-wide issue with CONNECT (so don't wait until the last minute to do the homework). If you miss a deadline, you will have one week to turn in a late assignment for 50% of your earned score.

The CONNECT Homework is worth 100 points toward your course points. It will be calculated by multiplying 100 by the average score you received on your assignments. For example, if your average score was 87% on all the assignments, you would receive 87 points. As a rough guide, approximately 100 exercises/problems will be assigned making each worth about 1 point.

Written Homework: For exercises/problems not submitted on CONNECT, you will receive full credit for submissions that are complete and materially correct (approx 80% at instructor's discretion). For multi-part questions, this 80% rule may be applied to each part(s) of the question or to the entire exercise/problem at the instructor's discretion resulting in partial credit for the assignment. These assignments should be handwritten and formatted appropriately (parts of the problem are properly labeled; journal entries follow conventional formats; basically something you would submit to your boss at work) and will be collected at the beginning of class on the due date. In order to be considered complete, supporting computations must be included in your submission. Please do not try to cram all of your answer in a small space; if you need paper to complete these assignments, I am happy to provide that for you. I am requiring these assignments to be handwritten so you get used to writing things out, showing your work and formatting properly since this is what you will need to do on the exams.

The Written Homework is worth 20 points toward your course points. It will be calculated by multiplying 20 by the percentage of assignments you got credit for. As a rough guide, approximately 10 written homework assignments will be assigned making each worth about 2 points.

Quizzes: There will be a number of quizzes throughout the semester. They may consist of multiple choice questions, problems and/or essays; they may be administered in class or as a take-home; they may be announced or unannounced. Each quiz will be worth 5 points, and if more than four quizzes are given during the semester, your lowest quiz score will be dropped in determining the quiz portion of your course grade. There are absolutely no make-ups on quizzes.

Attendance/Participation: Class attendance in ACC 210 is essential. It is expected that students will attend class regularly, arrive on time, and stay for the entire class. Attendance will be taken randomly throughout the semester and students who are absent will have 2 points deducted from their participation/attendance score; at least 1 point will be deducted for those who arrive late and/or leave early. If you are late to class (after lecture has started), it is your responsibility to see the instructor at the end of class so your attendance record can be updated.

Students with pre-existing appointments (doctor/dentist, traffic court, etc.) during class time should notify the instructor during the first two weeks of class in order to be excused. Subsequent appointments

should be made during non-class time. Students are responsible for obtaining any material covered in missed classes on their own (i.e., without asking the instructor).

Throughout the semester there will be opportunities for students to participate in class including working on in-class problems, participating in discussions, asking questions, etc. There is no way to “make-up” these points if you were absent.

Financial Statement Project: This project will allow you to see how the material we are covering in class is reported by a real company. You will be allowed to complete this project in pairs, or individually, if you prefer. Details of the assignment will be provided separately.

Professionalism: It is assumed that students will behave appropriately for a learning-centered environment. At the discretion of the instructor, deductions of points may be made for behavior that is deemed inappropriate. Examples of inappropriate behavior include chronic tardiness, socializing during class, sleeping during class, utilizing electronic devices for anything other than class activities, coming to class unprepared or unwilling to fully engage with the course materials, behaving in a manner that is disrespectful to the instructor and/or fellow students, etc. Please visit the restroom and turn off cell phones prior to the start of class to minimize disruptions during class.

Bonus points: You may earn up to 5 bonus points attending a resume-writing workshop and submitting your resume, attending a mock-interview sponsored by one of the Shidler student organizations, attending two professional event sponsored by one of the Shidler student organizations to learn about a profession you are interested in (at least one event must have professionals from several different companies).

Extra-credit: My philosophy on extra-credit is that it is unnecessary and should not be a replacement of work already assigned. If a student has completed the work assigned and makes every effort to understand the material, he/she should pass the course. It has been my experience that students that request extra credit do so because they have failed to complete assignments. Having said that, you may earn up to 15 points of extra credit (3% of your course total), by participating in various activities throughout the semester. However, to receive any extra credit points, you must obtain at least 75% of the available CONNECT homework points and submit a **completed** financial statement project. Those who do not meet this criteria will not receive any extra credit points, even if they have participated in extra credit activities. As of the start of the semester, extra credit opportunities are as follows:

- Join an IBC club and achieve active status for the semester. Submit a paper providing a list of the events you participated in and what you learned from each event (other than socials and general meetings). Worth up to 8 points; 2 extra points if the club you join is Accounting Club or BAP.
- Have your resume evaluated either at an IBC club-sponsored resume workshop or career services (Shidler or University). Provide a copy of your resume before the workshop and a copy after the workshop with an explanation of why you made various changes. Worth up to 3 points.
- Attend the Shidler Career Fair. Visit at least three (3) companies and learn about opportunities that are available with them (internship/full-time, eligibility, responsibilities, etc.) and obtain the business card of the person you talked to. Document what you learned, the types of opportunities available, and **explain** whether or not you would like to pursue an opportunity with

each company. Submit the three business cards as part of your documentation. Worth up to 3 points.

- Attend Accounting Career Information Session. Document what you learned in both the overall session and the breakout sessions. For the breakout sessions you attend, document the individual(s) that you talked to, what field they were in, what you learned from them, and explain whether or not you would pursue a career in the fields that were presented. Worth up to 3 points.

Other events may be identified later in the semester. All documentation for single events must be submitted within one week of the event. Documentation relating to joining a club is due on December 12 at the beginning of class.

Preparing for Class: To prepare for class, students should read the relevant textbook chapter material (including “walking through” the examples that are given). Lecture notes are provided on Laulima in pdf format (available at the beginning of the week). These should be printed and brought to class (at a minimum, you should print all examples and in-class exercises).

Tutoring available: Free tutoring will be offered during the semester by Beta Alpha Psi students in BusAd G201. Beta Alpha Psi is a national honor society for accounting students. The schedule will be announced in class. Tutoring may also be available at the Learning Assistance Center in Sinclair Library (<https://manoa.hawaii.edu/undergrad/Learning/tutoring-by-appt/>)

Alternate meeting place: In the event of any disturbance requiring the evacuation of the classroom, you are to meet the instructor in the grassy area on the south side of George Hall. At that time, further instructions will be given (if an exam is in progress, you will be notified of an alternate room to complete the exam).

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.”*

Shidler and SOA also have an Honor Code Policy. Please Do not copy from another person's homework, quiz or exam. Please do not fail to cite sources of material that you have quoted or substantially paraphrased. Do not use unauthorized assistance. Don't hesitate to ask questions.

Students are expected to behave with integrity in all academic endeavors. Cheating, plagiarism, as well as any other form of academic dishonesty, are not tolerated. All incidents will be handled in accordance with the UH Student Code of Conduct. Please review the Student Conduct Code so you can make conscience and informed choices: [www.studentaffairs.manoa.hawaii.edu/policies/conduct code/](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/)

Relevant portions include:

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 ... 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 that 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, he/she will receive a grade of "F" for the course and be referred for disciplinary action as provided for the by the University Student Conduct Code.

At no time is it ok to use online “study” sites such as Chegg or CourseHero to obtain answers to any assignments. In addition, the use of generative AI applications such as ChatGPT, Bard, DALL-E, etc. to complete any of your assignments is not allowed.

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

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/>

Students with disabilities: Any student with a documented physical or mental disability is encouraged to contact the KOKUA Program if the student has a disability-related need for academic access services.

Disclaimer:

This syllabus is a general plan and subject to change at the instructor's discretion. Changes to the course policies and content coverage will be communicated to the students in a timely manner.

Continued enrollment in this course implies that you are willing to abide by the policies established for this course

TENTATIVE CLASS SCHEDULE (subject to change)

Date	Chapter covered	Assignment due
8/27	Introduction, Syllabus	
8/29	Ch. 1: Overview of Accounting, Transaction Analysis	
9/3	Ch. 1: Financial Statements	
9/5	Ch. 2: Accounting Cycle - Journalizing	
9/10	Ch. 2: Accounting Cycle – Posting through financial statement preparation	Chapter 1 Homework
9/12	Ch. 3: Closing Process Ch. 4: Merchandise Purchases	
9/17	Ch. 4: Merchandise Sales, Multiple Step Income Statement	Chapter 2 Homework
9/19	Ch. 5: Inventory Basics, Cost Flows	
9/24	Ch. 5: LCM, Inventory Errors	Chapter 3, 4 Homework
9/26	Ch. 6: Internal Controls, Bank Reconciliation	Accounting Cycle Project
10/1	Ch. 7: Accounting for Bad Debts	Chapter 5 Homework
10/3	Exam 1 (Ch. 1, 2, 4, 5)	
10/8	Ch. 7: Estimating Bad Debts, Notes Receivable	Chapter 6 Homework
10/10	Ch. 8: Cost determination of PP&E, Depreciation	
10/15	Ch. 8: Subsequent expenditures, Disposal of plant assets	Chapter 7 Homework

10/17	Ch. 9: Current Liabilities, Contingent Liabilities	
10/22	Appendix B: Time value of money Ch. 10: Par bonds	Chapter 8 Homework
10/24	Ch. 10: Premium bonds,	
10/29	Ch. 10: Long-term Notes Payable	Chapter 9 and Appendix B Homework
10/31	Ch. 11: Common Stock and Cash Dividends	
11/5	Election Day	Chapter 10 Homework
11/7	Exam 2 (Ch. 6-10, Appendix B)	
11/12	Ch. 11: Stock Dividends and Preferred Stock	
11/14	Ch. 11: Treasury Stock, Reporting Equity	
11/19	Appendix C: Debt Investments	Chapter 11 Homework
11/21	Appendix C: Equity Investments	
11/26	Ch. 12: Statement of Cash Flows, Operating Cash Flows	Appendix C Homework
11/28	Thanksgiving	
12/3	Ch. 12: Investing Cash Flows, Financing Cash Flows, Non-cash Investing and Financing	Financial Statement Projects Due
12/5	Ch. 3: Accrual vs. Cash Basis, Deferred Expenses	
12/10	Ch. 3: Deferred Revenues, Accrued Expenses, Accrued Revenues	Chapter 12 Homework
12/12	Review	Chapter 3 Homework
12/18	Final Exam (Emphasis on Ch. 3, 11, 12 and Appendix C); 7:30 am	