



ACC 210 Introduction to Accounting II  
SPRING 2025

INSTRUCTOR INFORMATION

Name: [Susan Chilcott, MAcc, CPA](#) | Office: [BusAd A402](#)

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

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

COURSE INFORMATION

CRN | Days & Time | Classroom:

84927	T/R 01:30P–02:45P	BusAd #D106	88733	T/R 12:00P–01:15P	BusAd #C101
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**Prerequisite:** Sophomore standing or higher (25 credits earned). Override is not allowed.

This is Part II 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 registered students for this course shall access the e-textbook via the [MH Campus](#) link in the Lulima class site.

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.
- ★ **Coursework Management** – [Connect](#) by McGraw Hill is the companion online learning platform where all registered students will access the textbook materials and manage applicable chapter assignments. Please complete your student registration for Connect as instructed in the welcome email (**Subject Line: Welcome to ACC 210 CRN XXXXX**) from the UH Bookstore.
- ★ **McGraw-Hill Apps** (OPTIONAL) – These are the recommended mobile applications to maximize your student success:
  1. [READANYWHERE](#) is a free e-book reading app that allows convenient access to the e-textbook on the go outside of the Connect platform. Here is the link: [Readanywhere App | Connect | McGraw Hill Higher Education](#)
  2. [SHARPEN](#) is a learning support app that provides adaptive learning of key lesson concepts and applicable practice quizzes. This is a convenient digital “study guide” for those that may need additional help with content comprehension and retention. Here is the link: [Study App | Sharpen by McGraw Hill](#)
- ★ **Web extension** – [Proctorio](#) is a digital academic integrity tool required for all “proctored” test assignments in Connect. Please refer to the accompanying syllabus supplement for further information and instructions to ensure a smooth student experience.
- ★ **Basic / financial / scientific calculators** – These are the only physical tools permissible during the tests and final exam in class. For your convenience, the basic calculator function is also accessible within the “Proctorio-enabled” test assignment. WARNING: The calculator app in the smart phone is prohibited for all tests and the final exam.

## DROPS | WITHDRAWAL | INCOMPLETE

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

- ★ [01.21.2025](#) – 100% tuition refund
- ★ [02.05.2025](#) – 50% tuition refund
- ★ [03.28.2025](#) – Official withdrawal with a "W" grade (-0- refund)

For more detail, please refer to [Academic Calendar Spring 2025 | Office of the Registrar](#).

## ASSESSMENT & GRADE POLICY

The final course grade will be assigned by letter grades with pluses (+) and minuses (-) based on a total of 1,000 points as follows:

	A	B	C	D	F
	<a href="#">900 - 1000</a>	<a href="#">800 - 899</a>	<a href="#">700 - 799</a>	<a href="#">600 - 699</a>	<a href="#">&gt; 600</a>
+	1,000	870 - 899	770 - 799	670 - 699	
	950 - 999	830 - 869	<a href="#">730 - 769</a>	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. [Admissions Requirements | The Shidler College of Business \(hawaii.edu\)](#). Incomplete ("I" grade) is solely at the instructor's discretion and for those with unforeseen extenuating circumstance. This grade option is ONLY assigned to a student unable to complete a small fraction of the course requirements AND has earned a grade of "C" or above at the time of request.

Categories	Points	%	
① Connect chapter assignments	350	35%	50%
② Class participation	50	5%	
③ Team project	100	10%	
④ Review test 1: Chapters 1-3	100	10%	50%
④ Review test 2: Chapters 4-6	100	10%	
④ Review test 3: Chapters 7-9	100	10%	
④ Final exam: Chapters 1-12	200	20%	
	1,000	100%	
⑤ Extra credits	60	6%	

- ① After the initial due date, a late penalty of 25% is applicable if submitted by the extended due date, typically around the next review test covering the chapters. Thereafter, all assignments would be locked. **NOTE:** When claiming unrecorded homework completion in Connect system due to system conflicts or glitches, the burden of proof is on the student.
- ② In lieu of attendance grading, these are chapter practice questions with short due dates as announced in class.
- ③ Project detail to be announced after spring break (around week 11).
- ④ Online tests (as Proctorio-enabled assignments from Connect) to be administered in class only and open-note (limited to 1 sheet for mid-terms and 2 sheets for final). No test score curving. Pre-test disclosure will be announced one week prior to the scheduled test. **WARNING:** Any

attempts to circumvent the test policies to gain unfair advantage by the student is regarded as academic misconducts or dishonesty subject to adverse grade consequences and/or disciplinary action.

- ⑤ This is discretionary and is pending the result of the average course grade performance at 70% course completion for the class (TBA around 2 weeks prior to the final exam). The extra credit for this course is intended as a [student privilege](#) for those that are usually test challenged and have demonstrated satisfactory work ethics (assignments and project completion) and ethical academic behaviors for this course. As such, students must fulfill all conditional requirements (3) to be eligible for the extra credit points. This assignment will entail some quick self-study that will help students amass working application proficiency. Completion is optional.

All mid-terms and the final examination must be taken as scheduled. **WARNING:** Due to limited instructor resources following the closure of the Manoa Test Center after Fall Semester of 2024, **NO make-up for personal reasons will be granted in general.** Please review the class planner (subject to revision) regularly, as missing a scheduled test may result in a test score of -0- to the student.

## DISABILITY ACCOMMODATION

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If you have 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 with the instructor.

## 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 Hawaii at Manoa \(hawaii.edu\)](#). 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, Hawaii Hall 124 Honolulu, HI 96822

## REMINDERS


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1. To schedule an in-person or virtual meeting appointment (during normal business hours only), please [message](#) the instructor via Google Chat and include “Meeting Appointment Request” or similar in the first chat line.
2. In compliance with the Family Educational Rights and Privacy Act (FERPA), UH employees with access to student education records have a legal responsibility to protect the privacy of students by using information only for legitimate educational reasons to instruct, advise, or otherwise assist students. [Under FERPA, certain rights to students regarding their education records do not transfer to parents, guardians, spouses, or other family members without the express written permission of the student.](#)
3. 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.
4. Professional conduct with your classroom peers and the instructor is expected in and outside of the classroom. Please silence all mobile devices when in class.
5. Review the assigned chapter and learning resources available in Connect and [Laulima class site \(Resources folder\)](#) for new contents regularly. All lecture presentations, including supplemental learning materials and illustrations are filed under separate folder by the chapter.
6. Classroom instructions and activities are intended to expand or deepen your learning experience. [For optimal 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 review and assignment management. As we meet for 1.25 hours twice weekly, please [be prepared to commit at least 5.0 to 7.5 hours outside of class weekly.](#)
7. Review assignment due dates in Connect and important class updates from [Laulima class announcements](#) REGULARLY. Lack of knowledge from missing classes are NOT valid excuses. As forty percent (40%) of the course grade is assignment related, this course is labor intensive. Consistent and timely completion would be crucial for achieving the minimum grade required by Shidler.
8. General communication policies for emails and chat messages to the instructor:
  - [Please email from a UH account \(hawaii.edu\) only](#). Due to confidentiality and privacy concerns, emails from non-UH account(s) will not be responded to.
  - When sent on the weekends or holidays, they will be responded to during the regular business days.
  - [For unexcused student absences](#), in the interest of time and effort, [concerns addressed in class and information provided in the syllabus or previously disseminated through Laulima class announcements will not be repeated in writing by request.](#)
  - Those that appear in violation of campus community norms and standards or FERPA will not be responded to.
9. If you are facing any life insecurity or mental health challenges that interfere with your academic participation, please check out the resources available via [Student Basic Needs \(hawaii.edu\)](#).  
*“Asking for help isn't giving up. It's refusing to give up.” ~ Charlie Mackesy*

## DISCLAIMER

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

WK	DATE	CH	TOPICS	Notes: Learning Objectives (LO)	Ratios	HW CH	DUE
1	1/14	T	–	Intro: Syllabus & course management	Connect; Lulima; grade worksheet		
1	1/16	R	1	Accounting in Business	Ice-breaker		
2	1/21	T	1	Accounting in Business Last day to drop (100% refund)	Ice-breaker		
2	1/23	R	1	Accounting in Business		Return on assets (ROA)	1 1/27 Mon
3	1/28	T	2	Accounting for Business Transactions	Ice-breaker		
3	1/30	R	2	Accounting for Business Transactions	Ice-breaker	Debt	2 2/3 Mon
4	2/4	T	3	Adjusting Accounts for Financial Statements			
4	2/5	W	–	Last day to drop (50% refund)			
4	2/6	R	3	Adjusting Accounts for Financial Statements		Current; profit margin	3 2/10 Mon
5	2/11	T	4	Accounting for Merchandising Operations			
5	2/13	R	–	<b>REVIEW TEST 1: Chapters 1 - 3</b>			
6	2/18	T	4	Accounting for Merchandising Operations			
6	2/20	T	4	Accounting for Merchandising Operations		Acid Test; Gross Margin	4 2/24 Mon
7	2/25	R	5	Inventories and Cost of Sales		Inventory turnover	
7	2/27	T	5	Inventories and Cost of Sales		Days' in inventory	5 3/3 Mon
8	3/4	R	6	Cash, Fraud and Internal Control			
8	3/6	T	6	Cash, Fraud and Internal Control		Days' sales uncollected	6 3/10 Mon
9	3/11	R	7	Accounting for Receivables			
9	3/13	T	–	<b>REVIEW TEST 2: Chapters 4 - 6</b>			
10			–	<b>SPRING BREAK: 03/17 - 03/21</b>			
11	3/25	T	7	Accounting for Receivables		A/R turnover	7 3/24 Mon
11	3/27	R	8	Accounting for Long-Term Assets			
11	3/28	F	–	Last day to withdraw with "W" grade			
12	4/1	T	8	Accounting for Long-Term Assets		Total assets turnover	8 3/31 Mon
12	4/3	R	9	Accounting for Current Liabilities			
13	4/8	T	9	Accounting for Current Liabilities			9 4/7 Mon
13	4/10	R	10	Accounting for Long-Term Liabilities		Time interest earned (TIE)	
14	4/15	T	–	<b>REVIEW TEST 3: Chapters 7 - 9</b>			
14	4/17	R	10	Accounting for Long-Term Liabilities		Debt-to-equity	10 4/14 Mon
15	4/22	T	11	Corporate Reporting and Analysis		EPS; PE; dividend yield	
15	4/24	R	11	Corporate Reporting and Analysis			11 4/28 Mon
16	4/29	T	12	Reporting Cash Flows			
16	5/1	R	12	Reporting Cash Flows			
17	5/6	T	12	Reporting Cash Flows	Final instruction day	Cash flow on total assets	12 5/12 Mon
	5/13		–	<b>Final Exam: Ch. 1-12 @ BusAd E-102</b>	Period 14: 210.88733 [Tentative]		
	5/15		–	<b>(computer lab)</b>	Period 15: 210.84927 [Tentative]		
	5/21	W	–	Final grade available	<a href="https://manoa.hawaii.edu/undergrad/schedule/final-exams/spring/">https://manoa.hawaii.edu/undergrad/schedule/final-exams/spring/</a>		
Legends:			 Class Participation Activity				
Disclaimer:			Subject to revision				