

ACC 210
Introduction to Accounting II
Spring 2024
Prof. Il Sun Yoo

W/F 9:00 AM to 10:15 AM (D101)

Contact Information

Instructor: Il Sun Yoo, Ph.D.

Email: yoois@hawaii.edu

Office: C402G

Office hours: Wednesday 10:30 AM to 11:30 AM

Course Description

This course serves as an introduction to financial accounting. Participants will delve into the language of business employed for conveying financial details about an entity to external stakeholders. The curriculum encompasses a comprehensive exploration of technical, conceptual, historical, and contemporary accounting issues. Through an in-depth examination of the bookkeeping system, students are expected to acquire a fundamental grasp of reporting financial transactions.

Contact Materials

Financial and Managerial Accounting, Information for Decisions, by John J. Wild and Ken W. Shaw, McGraw-Hill (9th Edition), with Connect

Supplementary Readings: Supplementary articles and readings are available electronically on Lulima.

Grading

| | |
|--------------------------------|------------|
| Class Participation/Attendance | 5% |
| Homework | 35% |
| Quiz 1 | 20% |
| Quiz 2 | 20% |
| Quiz 3 | <u>20%</u> |
| | 100% |

Class Participation

Class participation is strongly recommended and is part of the final grade for this course. Class participation provides practice in expressing thoughts clearly and being able to defend them in a

friendly environment. Each student is expected to contribute to class discussions. Asking insightful questions, volunteering answers, and bringing up related current events in class will improve your class contribution. Evaluation of class participation is based on the quality and quantity of class contributions.

Attendance

Your attendance for each class session is expected, as is your active participation. If you miss a class for personal or business reasons, please inform me in advance if at all possible. Absences without pressing reasons indicate disinterest in the course and will reflect on your grade.

Homework (Connect)

Homework is an important part of this course and a key to your success. Accounting is a field where practice is particularly important. The homework problems are selected to ensure that you practice and understand key concepts.

You are required to complete the assigned problems for each week and submit your answers electronically through Connect **by Tuesday 11:59pm of that week**. Late submission will **NOT** be accepted, so I encourage you to plan ahead. The assigned problems are listed in Connect and can be submitted at any time before the deadline.

You have unlimited attempts for each homework and the highest score among your attempts will count towards your final homework grade. You do not have to complete multiple attempts – this is simply an option available to you.

Please ensure you register with McGraw-Hill Connect using your Connect Access Code provided to you with your textbook purchase. You can find the link to McGraw-Hill Connect on the Laurima course webpage.

Your homework submissions must be the result of *your own work*. However, I encourage you to work in groups and/or ask questions of classmates and help classmates. This is the key: Do not give or request “the answer,” but instead give or request help on *how* to do the problems.

Quizzes

We will have three quizzes. The quizzes are intended to ensure that you are keeping up with the class and will focus on the material of the preceding five weeks. However, accounting is by its nature cumulative, and material earlier in the course may appear on the later quiz. You are responsible for all of the material covered up through the date of the quiz (lectures, assignments, readings, etc.). Note that lectures will include material that is not in the textbook, and vice-versa. The format of the quizzes will be multiple choice, and questions will be similar to the homework assignment questions. The quizzes will be closed book and notes. However, you may use one double-sided 8 ½ x 11” note sheet. Make-ups for the quiz will only be allowed if you have an approved excuse and if you notify me prior to the date and time of the exam. Failure to do so, or lack of a valid reason for your absence, will result in a score of zero for the quiz.

Course Schedule

| Date | Contents |
|-----------------|------------------------|
| 1/15/2025 | Introduction |
| 1/17/2025 | Chapter 1 |
| 1/22/2025 | Chapter 2 |
| 1/24/2025 | Chapter 2 |
| 1/29/2025 | Chapter 3 |
| 1/31/2025 | Chapter 3 |
| 2/5/2025 | Chapter 3 |
| 2/7/2025 | Chapter 4 |
| 2/12/2025 | Chapter 4 |
| 2/14/2025 | Quiz 1 Prep |
| 2/19/2025 | Quiz 1 |
| 2/21/2025 | Chapter 5 |
| 2/26/2025 | Chapter 5 |
| 2/28/2025 | Chapter 6 |
| 3/5/2025 | Chapter 7 |
| 3/7/2025 | Chapter 7 |
| 3/12/2025 | Chapter 8 |
| 3/14/2025 | Chapter 8 |
| 3/19/2025 | No Class: Spring Break |
| 3/21/2025 | No Class: Spring Break |
| 3/26/2025 | No Class: Holiday |
| 3/28/2025 | Quiz 2 Prep |
| 4/2/2025 | Quiz 2 |
| 4/4/2025 | Chapter 9 |
| 4/9/2025 | Chapter 9 |
| 4/11/2025 | Chapter 10 |
| 4/16/2025 | Chapter 10 |
| 4/18/2025 | No Class: Holiday |
| 4/23/2025 | Chapter 11 |
| 4/25/2025 | Chapter 11 |
| 4/30/2025 | Chapter 12 |
| 5/2/2025 | Chapter 12 |
| 5/7/2025 | Chapter 13 |
| 5/9/2025 | Quiz 3 Prep |
| 5/14/2025 (TBD) | Quiz 3 |

Statement on Disability: KOKUA Program

If you have a disability and related access needs, please contact the KOKUA Program (Office for Students with Disabilities) at 956-7511, KOKUA@hawaii.edu, or go to Room 013 in the Queen Lili‘uokalani Center for Student Services. Please know that I will work with you and KOKUA to meet your access needs based on disability documentation. Kokua’s services are confidential and offered free of charge.

Academic Integrity and Ethical Behavior: Office of Student Conduct

Cheating, plagiarism, or other forms of academic dishonesty are not permitted within this course and are prohibited within the System-wide Student Conduct Code (EP 7.208). Examples include: fabrication, falsification, cheating, plagiarism, and use of improper materials. Any incident of suspected academic dishonesty will be reported to the Office of Student Conduct for review and possible adjudication. Additionally, the instructor may take action in regards to the grade for the deliverable or course as they see fit.

Title IX

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 or has experienced 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: <https://manoa.hawaii.edu/titleix/resources/#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 to receive information and support, contact:

Director and Title IX Coordinator
2500 Campus Road, Hawai‘i Hall 124
Honolulu, HI 96822
(808) 956-2299
t9uhm@hawaii.edu

As a UH faculty member, I must 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 handling your case. My

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goal is to ensure you know the range of options available to you and access 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/>