

**University of Hawai'i at Mānoa - Shidler College of Business**  
**ACC 200 Introduction to Accounting I; Spring 2020**  
**Tues and Thurs: 9:00 – 10:15 pm (CRN 88933), CR 115; and**  
**Tues and Thurs: 10:30 – 11:45 pm (CRN 88936), CR 115**

ACC 200: Introduction to Acctg I  
Meeting Days: see above  
Classroom Numbers: see above  
Date of Courses: Jan 13 – May 15, 2020

Instructor: Myron Mitsuyasu, CPA & MBA  
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Office Phone: 956-7332  
Office Location/Hours: BUSAD Rm G201  
Tu & Th 12:00 to 1:15 pm or by appt.

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## **COURSE DESCRIPTION**

Introduction to managerial and financial accounting and methods used to record and report managerial and financial information to decision makers internal and external to the firm.

This course requires considerable time and effort outside of class to prepare for class and to complete required assignments. Take responsibility and speak to me (*no emails*) if you would like suggestions in regard to preparing for class and/or completing assignments.

## **PREREQUISITES**

Sophomore standing (at least 25 credits). Students who do not meet this prerequisite will be administratively dropped after the drop/add period and will not be eligible for a tuition refund.

## **COURSE OBJECTIVES and STUDENT LEARNING OBJECTIVES**

After completing this course, students should be able to: understand the role of accounting in investing and management; turn accounting data into information useful in the management process; and apply various accounting techniques and concepts in business decision scenarios. Also, students will learn financial statements, their relationships and how they are used for firms' evaluation through ratio analysis. Furthermore, students will learn job order costing, cost-volume-profit analysis, variable costing, performance evaluation using variances from standard costs, performance evaluation for decentralized operations, product pricing, cost allocation and activity-based costing, and cost management for just-in-time environment.

*Student Learning Objectives are posted in Laulima.*

**STUDENTS WITH DISABILITIES** - If a student has a documented disability and requires accommodations please contact the KOKUA Program QLCSS 013, or Ann Ito, KOKUA Program Director at 956-7511.

## **REGISTRATION AND WITHDRAWAL DATES**

01/21/2020: last day to register and last day to receive 100% tuition refund

02/05/2020: last day to receive 50% tuition refund and last day to drop (No "W" on transcript)

Should you have any questions about your registration, enrollment and/or withdrawing from this class please contact your academic advisor and/or the Undergraduate Office of Student Academic Service ("OSAS"), Shidler College of Business B101.

### **TEACHING PHILOSOPHY and FOCUS:**

The Instructor considers interaction with and among students as being a necessary and vital part in achieving the objectives of this course. The following proverb epitomizes this teaching philosophy:

*Tell me, I'll forget; Show me, I may remember; Involve me, I'll understand.*

With that in mind, this class will use readings, lectures, in-class practice problems, on-line assignments, projects and examinations to reinforce concepts and to evaluate student mastery of the material. Also, students will have the opportunity to use and apply their analytical, critical-thinking, communications and spreadsheet skills.

### **TEXTBOOK**

Horngren's Financial & Managerial Accounting, 6<sup>th</sup> Ed including MyLab Accounting;  
Publisher: Pearson; Authors: Miller-Nobles, Tracie | Mattison, Brenda | Matsumura, Ella Mae;  
ISBN – please contact the UH Bookstore.

The textbook will be referred to and used extensively throughout the semester; thus, you are **expected to obtain an e-book (or printed) copy for this class.** Note: The textbook is an ideal study guide/resource to use to prepare for exams.

Also, you are **expected to register for MyLab Accounting.** There you will find your on-line assignments (homework and pre-tests) along with many study aides.

### **\*\*\*Bookstore's Interactive Digital Access Program ("IDAP")\*\*\***

This course will be participating in the bookstore's Interactive Digital Access Program ("IDAP"). Through this program, you will access your course material digitally and it will be available to you by the first day of class.

A charge for the digital course material through IDAP will be added to your MyUH account. *You have the option to opt-out of receiving your course material through IDAP. Please contact the UH Bookstore (see below) for the deadline to opt-out. By opting-out, you will lose access to the course material and the charge will be refunded on your MyUH account.*

If you have any questions about IDAP or this charge to your student account, please contact the UH Bookstore at (808) 956-9645 or email at [book@hawaii.edu](mailto:book@hawaii.edu)

**IDAP and MyLab Accounting - Instructions to access the course materials through IDAP and MyLab Accounting can be found in *Laulima*.**

Note: Students may be able to purchase a printed copy of the book for a fee when going through IDAP. Please contact the UH Bookstore (see below) for further information.

## ASSIGNMENTS

### Class Attendance is Required – to be fair to all students no make-ups/no exceptions

- Students are required to attend the entire class to earn class attendance points. They will be earned based on consistently attending class. Scoring will be based on the following:

Absences	Jan/Feb	Feb/Mar	Mar/Apr	Apr/May	Total
0 to 1	5 pts	5 pts	5 pts	5 pts	20 pts
2 to 3	3 pts	3 pts	3 pts	3 pts	12 pts
4 to 5	1 pt	1 pt	1 pt	1 pt	4 pts
6+	0	0	0	0	0

- Attendance will be taken either at the beginning or at the end of class. While in class you are expected to be respectful of and courtesy to others, which include but are not limited to: promptly arriving for class, being courteous and conscious of others when speaking and while others are speaking, not sleeping, talking out of turn, texting, and/or surfing the internet.

### MyLab Accounting's Homework (11) and Pre-Test (11) – to be fair to all students no make-ups/no extensions

- MyLab Accounting's Homework and Pre-Test: you will earn points based on your score for ***each*** assignment (22 total) as follows: 75% or higher = 5 pts; 74% to 0% = 0 pts.
- *I encourage you to take pictures and/or screen shots--showing your name, date, and score--every time you complete an on-line assignment to ensure you have a valid record of completing each assignment.*

### Projects 1 thru 5 – to be fair to all students no make-ups/no extensions

- 1) Two to Three students per group. You may change group from project to project.
- 2) Go to Laulima to obtain the instructions for each project.
- 3) Please use Word or EXCEL. Your responses should be typed (***NO*** screen shots); single spaced; 12 pt font; and printed on letter-size paper. ***Please staple your papers*** with your cover sheet on top.

**Hand-written assignments are NOT acceptable. Also, all assignments must be submitted at the beginning of class. Submissions through the Instructor's in-box and/or electronically are NOT acceptable.**

### Exams (3); exams #2 and #3 are cumulative

- Exams consist of true/false, multiple choice and/or problems. You are expected to be present on all exam days. You will earn points based on the number of correct responses. *Exams will be closed-book.*
- *A simple/basic 10-key financial hand-held calculator is allowed. **NO access to memory storage or photographic devices, such as financial/scientific hand-held calculators, note cards, computers, tablets, mobile phones, etc. are allowed.** Just to be clear, a **cell phone canNOT** be used as a calculator.*
- **Exams and responses to the exams are not be shared, copied, photographed, etc. Also, exams must be returned to the Instructor at the end of the exam period.**
- If an exam must be missed, **you MUST notify me prior to the start of the exam. No make-up exam will be given without prior notification** unless you have a legitimate and/or unavoidable circumstance (serious illness, family emergency, etc.). **Proper documentation for the absence is required.** A make-up exam, if allowed, will be scheduled during the week the student returns to class.

**POINTS per ASSIGNMENT**

Class Attendance – no make-ups/no exceptions	20 = 4%
Homework (on-line): 11 at 5 pts each - no make-ups/no extensions	55 = 11%
Pre-Test (on-line): 11 at 5 pts each - no make-ups/no extensions	55 = 11%
*Projects #1 (10 pts); #2 thru #5 (15 pts) each - no make-ups/no extensions	70 = 14%
Exams #1 (75 pts), #2 (100 pts) & #3 (125 pts)	300 = 60%
<b>TOTAL</b>	<b>500 = 100%</b>

\*Assignment is required. Not completing a project will result in zero (0) points for the project and a five (5) point deduction from your total points earned on your next exam.

EX: Student A did **not** complete project #1. He/She will receive zero (0) points for not completing the assignment and a five (5) point deduction from his/her Exam #XX’s total points.

**GRADES**

Student achievement is designated by the following grades: A+, A, A- (excellent); B+, B, B- (above average); C+, C (average); C- (minimal passing); D+, D, D- (below average) and F (failure). Grades are based on the total points earned.

Note: “C” or better is required for the Shidler College of Business.

Note: “C-” or better is required for ACC 201 – Introduction to Accounting II.

500 – 485 A+; 4.0	449 – 435 B+; 3.5	399 – 385 C+; 2.3	349 – 335 D+; 1.3
484 – 465 A; 4.0	434 – 415 B; 3.0	384 – 365 C; 2.0	334 – 315 D; 1.0
464 – 450 A-; 3.7	414 – 400 B-; 2.7	<b>364 – 350 C-; 1.7</b>	314 – 300 D-; 0.7
			299 – 0 F; 0.0

To be fair to all students, grades are NOT based on a curve nor are they moved up or down to the next grade level. Also, this course does NOT offer extra credit.

FYI: All scores for all assignments will be posted to Laulima’s Gradebook. I encourage you to consistently monitor your scores throughout the semester for accuracy because they will be used to determine your final grade. Your final grade will be submitted on Monday, May 18, 2020 at 10:00 am HST.

**REQUESTING A GRADE OF INCOMPLETE**

As for a grade of “incomplete”, you must submit in writing the following: 1) a request (i.e., does **NOT** mean it will be granted); 2) justification for the request; and 3) date you expect to complete the course. This must be done on or before class on Thursday, April 30, 2020. **If you elect not to fulfill this requirement then you will not be allowed to receive a grade of “incomplete” and will earn a grade based on the above.**

DATE	CLASS TOPICS & REQUIRED ASSIGNMENTS	IN-CLASS PRACTICE PROBLEMS
Jan 14 & 16	Introductions and Overview of the Course Ch 1 Accounting and the Business Environment	Ch 1-5, 8 > 11, 16, 19, 20 & 28
Jan 21 & 23	Ch 1 Accounting and the Business Environment	
Jan 28 & 30	Ch 15 Financial Statement Analysis	Ch 15-2 > 9, 15 & 17
Feb 4 & 6	Ch 16 Introduction to Managerial Accounting <i>Project #1 Home Depot; Thurs, Feb 6</i>	Ch 16-3 > 10 & 12
Feb 11 & 13	Catchup and Review for Exam #1 Hmwrk & Pre-Test: Ch 1, 15 & 16; Mon, Feb 10 at 9:00 am HST Exam #1 - Ch 1, 15 & 16; Thurs, Feb 13	
Feb 18 & 20	Ch 17 Job Order Costing	Ch 17-2, 4 > 10 & 12 > 14
Feb 25 & 27	Ch 19 Cost Management Systems: Activity-Based, Just-In-Time, and Quality Management Systems <i>Project #2 Home Depot; Thurs, Feb 27</i>	Ch 19-1, 2, 4, 7, 8 & 14
Mar 3 & 5	Ch 20 Cost-Volume-Profit Analysis	Ch 20-2, 3, 8 > 14, 18 > 21 & 23
Mar 10 & 12	Ch 21 Variable Costing <i>Project #3 Home Depot; Thurs, Mar 12</i>	Ch 21-1 > 6, 9 & 12
Mar 17 & 19	Spring Break	
Mar 24 & 26	Catchup and Review for Exam #2 <i>Holiday – Prince Kuhio Day; Thurs, Mar 26</i>	
Mar 31 & Apr 2	Catchup and Review for Exam #2 Hmwrk & Pre-Test: Ch 17, 19, 20 & 21; Mon, Mar 30 at 9:00 am HST Exam #2 <b><i>cumulative</i></b> - Ch 17, 19, 20 & 21 plus prior chapters; Thurs, Apr 2	
Apr 7 & 9	Ch 22 Master Budget	Ch 22-3 > 7, 9 > 11, 29 & 35
Apr 14 & 16	Ch 23 Flexible Budget and Standard Cost Systems <i>Project #4 Home Depot; Thurs, Apr 16</i>	Ch 23-1, 3, 6, 7, 9 > 11, 15 & 16
Apr 21 & 23	Ch 24 Responsibility Accounting and Performance Evaluation	Ch 24-4, 10, 16 > 19 & 22
Apr 28 & 30	Ch 25 Short-Term Business Decisions <i>Project #5 Home Depot; Thurs, Apr 30</i>	Ch 25-1 > 6, 8 > 10, 13, 14 & 16
May 5 & 7	Catchup and Review for Exam #3	
Wed, May 13	Hmwrk & Pre-Test: Ch 22, 23, 24 & 25; Mon, May 11 at 9:00 am HST Exam #3 <b><i>cumulative</i></b> - Ch 22, 23, 24 & 25 plus prior chapters; 9 to 10: 15 am; CRN 88933 - Wed, May 13; 7:30 to 9:30 am 10:30 to 11:45 am; CRN 88936 - Wed, May 13; 7:30 to 9:30 am Location for Exam #3 cumulative is pending	

**STUDENT ACTIVITIES** – The Shidler College of Business offers students several opportunities to gain valuable leadership and community experience. Student clubs and organizations are displayed in bulletin boards located throughout the hallway on the first floor. In addition, a list of Shidler Clubs and Organizations is available at: [shidler.hawaii.edu/clubs](http://shidler.hawaii.edu/clubs).

**ALTERNATIVE MEETING PLACE** - In case of significant disruptions before or during class (e.g., bomb threat), please meet the Instructor in front of the Sinclair Library and you will be given further instructions.

**TITLE IX DISCLOSURE**: 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 any of these, the University has staff and resource 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>

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/>

**MANDATED DISCLAIMERS - SCHOOL OF ACCOUNTANCY and SHIDLER COLLEGE of BUSINESS** - Information contained in this course syllabus may be subject to change by the Instructor. Changes may be necessary to clarify how students earn points per assignment and/or to enhance learning outcomes as the semester progresses. Updates to the syllabus will be communicated via announcements in class and/or by email.

## COURSE COMPLIANCE WITH VARIOUS CAMPUS POLICIES

**Student Conduct:** It is a privilege to be a member of the UH Manoa community. This privilege provides the student with the opportunity to learn and participate in the many programs that are offered on campus. Along with that privilege, the individual is expected to be responsible in relationships with others and to respect the special interests of the institution. These special interests are fully set forth in the UH System's Student Conduct Code. Information, advice, or a copy of the code may be obtained from the Office of Judicial Affairs, Queen Lili'uokalani Center for Student Services 207 or explore [www.studentaffairs.manoa.hawaii.edu/policies/conduct\\_code/](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/).

**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 conscience 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 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:** 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](#).