

University of Hawaii
Shidler College of Business

ACC 648 Financial Statements Analysis
ACC 660 Analysis & Decision Making
Syllabus
Spring 2021

Instructor:	Terri Fujii, MAcc, CPA
Phone:	695-4039
Email:	tfujii@cwassociatescpas.com
Classroom:	None - virtual
Office hours:	By appointment (preferably before class starts or after class ends) (not more than 30 minutes per student per appointment)
Dates:	January 11 to May 10, 2021 6:00 to 8:45 pm
Textbook:	There is no textbook for this course, as the course focuses on case studies.
Prerequisites:	ACC 625 and last semester/year of the Master of Accounting program. .
Change in status:	Follow the UH process and deadlines for dropping a class. If you did not drop the class, and do not attend the class, you will receive a grade of "F" for the course.
Course description:	<p>ACC 660 is the capstone class taken in the last semester/year of the Master of Accounting program. The course is designed around case studies and group presentations/individual assignments on various topics (financial accounting, auditing, business management, risk management, etc.) to allow you to apply what you have learned in your business and accounting courses. The cases are detailed in the class schedule at the end of this syllabus.</p> <p>ACC 648 is one credit and focuses on financial statement analysis, which will include preparing financial statements.</p>
Course objective:	Upon completion of the course, students should be able to apply business and accounting concepts to various situations and effectively present what has been learned from each case. Students should also be able to prepare financial statements and the related notes to the financial statements, and then analyze and effectively present what the financial statements are telling the reader. The objectives can only be met if the student has a good understanding of accounting and business concepts, completes the assignments and actively participates in the classroom learning experience.

Attendance: In order to achieve the course objectives, students are required to attend (arriving on time) and participate in the classes. Arriving to class more than 15 minutes late without an acceptable reason will be considered nonattendance. Lack of attendance will mean that the student will not receive any points for that class presentation. Attendance does not just mean being physically present, but also being attentive during the class (i.e., not disrupting the class or other students, not sleeping, and not using electronic devices such as cellphones). Being physically present does not guarantee points for attendance. The instructor has the ability to deduct points for unprofessional behavior in the classroom.

Homework: Homework assignments will entail conducting research, meeting with assigned groups to prepare presentations on the assigned case, and preparing presentations or written responses on the topics discussed in the case studies.

Assignments: A different case will be assigned each week. The case will be briefly discussed the week prior to the presentation. Refer to the attached schedule. Students are to purchase the assigned case. The specific case assigned to each week may change depending on the availability of the professional that may be assisting in the evaluation of the group presentations. Each group is to review the case, conduct the appropriate research and prepare its presentation. The length of the presentation will depend on the number of groups and will be communicated the week prior to the presentation. Students will be assigned to a group of three to four students each week. Students are not allowed to change to a different group or to change the assigned members of each group. The students assigned to each group will change with each case.

There will also be individual assignments for the cases for which the student will be required to prepare a written document discussing the topics in the assigned case.

Grading: Professionals may be asked to attend and participate in the evaluation of the group presentations. A total of 5 points can be earned by each student for each group presentation. The points will be made up of points awarded by fellow team members, points awarded by the attending professional (if any), and points awarded by the instructor. The points of the professional and instructor will weigh 80% and the points of the other team members will weigh 20%. The evaluation forms to be used will be provided and reviewed on the first day of class.

Grading will not be based on a curve but based only on each student's total points. A grade of "A" will require at least 90% of the total points, a grade of "B" will require at least 80% of the total points, a grade of "C" will require at least 70% of the total points, a grade of "D" will require at least 60% of the total points, and any points lower than 60% will be a grade of "F". Grades with a + or – may be awarded based on whether the grade is a few points away from a straight letter grade.

There are no make-up points for classes that are missed. Each student is responsible for keeping track of the number of points earned. Points earned as accumulated by the instructor will be provided mid-semester and on the last day of class to verify against the student's records.

Student conduct: Students are expected to behave in a professional manner as would be expected by any employer. Inappropriate behaviors for which points will be deducted include disruptive behavior (use of cell phones during class, as an example), inattentiveness, disrespecting fellow students, and begging for points.

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/.

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.

- Disclosures: This syllabus is a general plan and provides general guidance. It is not all encompassing and is subject to change. Changes may be made based on the availability of the professional.
- Location: In the event of the need to evacuate the classroom, students are to meet curbside along University Avenue near the parking lot.
- Supplies: Each student is to bring his/her own supplies to the class including computer, writing instruments, paper, etc. The instructor will not have any supplies available.
- Disability access Students with disabilities are encouraged to contact the KOKUA Program for information and services. Confidentiality is maintained and there is no charge for the services. Contact KOKUA at 956-7511 or kokua@hawaii.edu.
- 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/>

ACC 660 2021
Case Study Assignments

The cases can be obtained at: <https://hbsp.harvard.edu/import/784648>

Date	Topic	Case
1/11/2021	Introductions, class review, and survey Prepare financial statements and notes	Chemalite (individual due 1/25)
1/18/2021	Martin Luther King Day	
1/25/2021	Audit of a section of financial statement	Turn in Chemalite assignment Chemalite (client interviews)
2/1/2021	Audit a section of financial statement	Chemalite (group presentation)
2/8/2021	Leasing	Persistent Learning (individual)
2/15/2021	President's Day	
2/22/2021	Revenue Recognition	SalesForce, General Dynamic, Jet Blue, or Netsuite (group presentation, see team assignments)
3/1/2021	Deferred Taxes	Lucent, Apple, Ford, or Ann Taylor (group presentation)
3/8/2021	Financial Analysis	Costco (individual)
3/15/2021	Spring Break	
3/22/2021	Pensions	Ford and Toyota, Illinois, Fedex or AT&T (group presentation)
3/29/2021	Fraud	Individual presentation
4/5/2021	Financial Performance	State of Hawaii Public Charter Schools (group assignment)
4/12/2021	Forecasting	Krispy Kreme (individual assignment)
4/19/2021	Financial statements	The Garden Spot Year 1 (individual)
4/26/2021	Nonprofit accounting	Group presentation
5/3/2021	Hawaii public companies	Group presentation
5/10/2021	TBD	