

ACC 210: Introduction to Accounting II Summer of 2025
MTWRF 0830-1030a BUSAD D101
CRN: 93173

Instructor:	Hamid Pourjalali
Office:	BusAd C306
Phone:	808 956-5578
E-mail:	Hamid@hawaii.edu
Office hours:	MTWRF: 10:30 – 11:00 or by appointment
Prerequisites:	<u>Acc 200</u>
Course materials:	Textbook: Miller-Nobles/Mattison: Horngren's Financial & Managerial Accounting 8th Edition
	Simple Calculator: Cell phones cannot be used as calculators for exams.

Note: This syllabus is tentative and subject to change.

COURSE OBJECTIVES

ACC 210 builds a basic understanding of how information regarding a firm's resources and obligations is conveyed to stockholders, creditors, financial analysts, government agencies and the general public. This course focuses on the form and content of corporate financial statements. Students learn the principles of revenue and expense recognition as well as the basic accounting for assets, liabilities, and equities. At the completion of the course, you should be able to:

- Understand the theory and implications of certain generally accepted accounting principles (GAAP),
- Identify various incentives that affect managers' accounting choices,
- How to read, analyze, and interpret corporate financial reports
- Analyze economic events disclosed in corporate financial statements.

BOOK:

Course Materials: *Miller-Nobles/Mattison: Horngren's Financial & Managerial Accounting 8th Edition*, See next page on how to obtain the book for this class.



First, open your Pearson content.

1. Log in to D2L Brightspace as a student and enter your course.
2. Depending on your course setup, do one of the following. [Don't know your setup?](#)
 - Select **MyLab and Mastering** or **Access Pearson** in a module under Content Browser.
 - Select the **MyLab and Mastering** or **Access Pearson** widget.
 - Select a Pearson link in a module.
 - **Barnes & Noble, Follett Willo, RedShelf, and VitalSource:** Select the Course Materials link and then check your opt status. If applicable, select **Launch Courseware** or **Access Courseware**
3. If prompted, select **Open Pearson**.
4. Link your student D2L Brightspace and Pearson accounts. In some cases, your Pearson account might be automatically created and linked for you.
5. Select **Open MyLab & Mastering** to go to the course home page or select a link under Student Links *.Select*
6. *Go to my course.*

Next, get access to your Pearson content

We recommend you always enter your MyLab Accounting course from D2L Brightspace.

Need assistance?

[Browser Requirements](#)

[Student Help](#)

STRATEGIES FOR REACHING THE OBJECTIVES

Class Preparation: I expect you to come to class prepared to discuss the material for the day. Text chapters and other materials distributed in class should be read and thoughtfully analyzed before the assigned class so that you are prepared to discuss issues, articulate insights, evaluate others' ideas, and defend your ideas.

Class Participation: You should actively participate in discussions of assigned topics by asking original questions, incorporating outside research articles, and relating personal experiences or observations to the class. You should attempt to complete the homework before the deadline and be prepared to discuss the concepts. Attend every class for the entire class period. If you need to miss class due to an emergency, please notify me in advance.

Class Assignments: Since accounting is an applied discipline, you must learn the "how to" of accounting and "know about" accounting. Therefore, you must complete the assigned exercises and problems. In addition, you will often see very similar problems (mainly in multiple-choice questions) on the exams. Some homework problems will be discussed during the lecture, or the answer keys will be provided. I will not accept homework done after the assigned time and date.

ADMINISTRATION

Communication: I strongly encourage students to attend my office hours or schedule appointments. In an emergency, I prefer to communicate via email and voice message on my phone. I will not discuss grades through email. Students are required to check the course website and are responsible for printing and bringing their lecture notes to class.

Exams: Exams mainly consist of multiple-choice questions. Exams will be *closed-book and closed-note*. There will be two mid-term exams and one final exam. Students are expected to be present on exam days. If an exam must be missed, the instructor must be notified before the absence. Makeup exams will only be considered in legitimate, unavoidable circumstances (such as serious illness or family emergencies). Proper documentation for the absence will be required. When permitted, make-up exams will be scheduled at the instructor's discretion. Make-up exams are rigorous and do not offer bonus points or additional credits of any kind, and **will be given only with prior notification.**

If you believe that an exam grading error occurred, please bring it to my attention within a couple of days after the exam is graded.

Class Attendance: Attendance will be taken at the beginning or end of class. Please arrive on time. **Arriving late is disruptive to everyone. I also expect that you remain in class for the entire period. Coming and going is also disruptive and rude.** Students who are late or leave early will be considered absent from the class.

Class participation: Class participation points are based on classroom behavior and performance. Students with unprofessional behavior will get a "0" in class participation points. Unprofessional

behaviors include, but are not limited to, sleeping, chatting, and text messaging during the class. I reserve the right to make further deductions from the student's final grade for these unprofessional behaviors. Students are also expected to participate actively in class to earn points.

Grading: Your course grade will be based on exams, homework sets, class attendance, and participation. There are a total of 600 points available for the course, which consist of the following:

Exam #1	100 Points
Exam #2	100 Points
Exam #3	100 Points
HW sets	150 Points
Quizzes	65 Points
Class attendance:	50 Points
Class participation (including class behavior, in the form of bonus points)	35 Points

I use pluses and minuses in grading. Although A+ will not make any difference (from A) in your GPA, I will assign A+ to those who earn over 98% of the total possible grades. The following scale will be used:

98% - 100% = A+	77% - 79 % = C+
94% - 97% = A	73% - 76% = C
90%- 93% = A-	70% - 72% = C-
87% - 89 % = B+	67% - 69 % = D+
83% - 86% = B	63% - 66% = D
80% - 82% = B-	60% - 62% = D-
	Below 60% F

COURSE COMPLIANCE WITH VARIOUS CAMPUS POLICIES:

All University of Hawaii and Shidler College of Business rules and policies will be followed in the course.

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).

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

<https://www.hawaii.edu/kokua/>

Counseling: The Counseling and Student Development Center (CSDC) offers support to UH Manoa students to assist with mental health, personal, or academic concerns. They provide support to develop more personal awareness and skills to cope with challenges and achieve personal and academic goals. Students can find more information here:
<http://www.manoa.hawaii.edu/counseling/>

Tutoring: The Academic Resource Center (ARC) offers free individual tutoring and Supplemental Instruction in which students learn appropriate study strategies and problem-solving skills to achieve their academic goals. The ARC is located in the Student Success Center in Sinclair Library. Visit the ARC website to make an appointment and for more information.
<http://manoa.hawaii.edu/undergrad/learning/>

Computer lab: Shidler College of Business provides a computer lab for undergraduate business students that provides 500 free credits during the summer. It is located at BUSAD E-101, open M-F 8 a.m. 6 p.m. There are eight computers available, six with the Bloomberg software. Two collaborative tables also have one computer available on each of them, as well as a large display that can be connected to student laptops.

The cost for a black and white print job is one credit per page. The cost for a color print job is ten (10) credits per page. Please see link for further information:
<https://shidler.hawaii.edu/student-life/resources>

Food Vault: (call campus center to ensure that Food Vault is in operation during summer: **(808) 956-7235 or (808) 956-7236**)

Food Vault Hawai'i (FVH) was initiated by the Associated Students of the University of Hawai'i at Mānoa (ASUH) to assist students facing food insecurity (which includes mostly non-perishable food and toiletries) at UH Manoa. Please visit the link for more information about either receiving services or accepting donations:
<https://manoa.hawaii.edu/studentlife/campus-center-complex/services/food-vault/>

Academic Honesty: Cheating and Plagiarism will not be tolerated. All incidents will be handled in accordance with the University of Hawai'i (UH) *Student Code of Conduct*. [The UH Student Conduct Code](#). Additional information is available at:
<https://manoa.hawaii.edu/studentsuccess/conduct-code/>. **Be sure to read the following definitions for plagiarism and cheating.**

Cheating includes but is not limited to giving or receiving unauthorized assistance during an examination; obtaining unauthorized information about an examination before it is given; submitting another's work as one's own; using prohibited sources of information during an examination; fabricating or falsifying data in experiments and other research; altering the record of any grade; altering answers after an examination has been submitted; falsifying any official University record; or misrepresenting of facts in order to obtain exemptions from course requirements.

Plagiarism includes but is not limited to submitting, in fulfillment of an academic requirement, any work that has been copied in whole or in part from another individual's work without attributing

that borrowed portion to the individual; neglecting to identify as a quotation another's idea and particular phrasing that was not assimilated into the student's language and style or paraphrasing a passage so that the reader is misled as to the source; submitting the same written or oral or artistic material in more than one course without obtaining authorization from the instructors involved; or "drylabbing," which includes obtaining and using experimental data and laboratory write-ups from other sections of a course or from previous terms.

Classroom Behavior: Both students and faculty have responsibility for maintaining an appropriate learning environment. Students who fail to adhere to behavioral standards may be subject to discipline. Faculty must treat students with understanding, dignity and respect, to guide classroom discussion and to set reasonable limits on the manner in which students express opinions.

Conduct at the University of Hawaii: 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 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/>

COURSE SCHEDULE

I have attached an outline of the topics that will be covered in this class. The schedule also indicates the dates of the three exams.

Course Schedule for ACC 210

Date	Topic
5/27	Introduction/Syllabus- Ch.1 – Accounting and the Business Environment
5/28	Ch.1 Introduction to Accounting and Business, Ch.2 Recording Business Transactions
5/29	Ch.2 – Recording Business Transactions
5/30	Ch.3 – The Adjusting Process
6/2	Ch.3 – The Adjusting Process
6/3	Ch.4 – Completing the Accounting Cycle
6/4	Ch.4 – Completing the Accounting Cycle
6/5	Ch.4 – Completing the Accounting Cycle
6/6	Exam I (Chapter 1 – Chapter 4), Ch.6 – Merchandising Inventory
6/9	Ch.6 – Merchandising Inventory, Ch.8 – Receivables
6/10	Ch.8 – Receivables
6/11	Holiday
6/12	Ch.9 – Plant Assets, Natural Resources, and Intangibles
6/13	Ch.9 – Plant Assets, Natural Resources, and Intangibles , Ch.11- Current Liabilities
6/16	Ch.11- Current Liabilities and Payroll
6/17	Exam II (Chapters 6, 8, 9, and 11), Ch.12 – Long-Term Liabilities
6/18	Ch.12 – Long-Term Liabilities
6/19	Ch.12 – Long-Term Liabilities, Ch.13 – Stockholders’ Equity
6/20	Ch.13 – Stockholders’ Equity
6/23	Ch.14 – Statement of Cash Flows
6/24	Ch.14 – Statement of Cash Flows
6/25	Ch.15 – Financial Statement Analysis
6/26	Ch.15 – Financial Statement Analysis
6/27	Ch.15 – Financial Statement Analysis, Presentations
6/30	Final Exam (Chapters 12, 13, 14, and 15)