ACC 210: Introduction to Accounting II, Spring 2021

**Section 1: 9:00 – 10:15 WF Online**

**Section 2: 10:30 – 11:45 WF Online**

**Section 3: 12:00 – 1:15 WF Online**

**Instructor**: Tu Xu, Ph.D.

**E-mail:** tx@hawaii.edu

**Virtual Office Hours:** 2:00 – 3:00 p.m. on Wednesdays, *and by appointment* (office hours on zoom)

**Zoom Address for both Live Lectures and Office Hours:**

https://hawaii.zoom.us/j/95245591562

Meeting ID: 952 4559 1562

Passcode: 196659

**Prerequisites:** ACC 200 with C- or better and sophomore standing

**Required Materials:** Computer with functioning camera, audio and reliable internet service

Horngren’s Financial & Managerial Accounting. Sixth or Seventh Edition. Miller-Nobles, Mattison, Matsumura

MyLab homework manager

Calculator

**Method of Instructions:** Synchronized Zoom lectures.

**How to Access Your Course Materials for Pearson’s MyLab Using the Access Code**

For this course we will be using Pearson's MyLab for Horngren’s Financial & Managerial Accounting: Sixth Edition.

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 delivered through IDAP will be added to your MyUH account.

You have the option to opt-out of receiving your course material through IDAP. By opting-out, you will lose access to the course material and the charge will be refunded on your MyUH account. If you do not opt-out, the charge will stay on your MyUH account, and you will continue to have access for the duration of the semester.

Any unpaid charges on your MyUH account will turn into a hold. Holds on your account will prevent you from accessing various services within the University.

You may opt-out by visiting your unique Inclusive Access Student Portal, which can be found in your IDAP welcome email (Subject Line: “IMPORTANT: You have enrolled in an IDAP Course”).

For more information regarding IDAP, please contact your campus bookstore.

**To access your course materials:**

1. Go to [www.pearsonmylabandmastering.com](http://www.pearsonmylabandmastering.com/)
2. Register with our course ID: xu81362

If you have issues accessing the course materials, visit Pearson’s tech support page at <https://support.pearson.com/getsupport/s/>. Either search for an immediate answer or choose “Contact Us” in the top right corner to chat with a tech support team member.

**Course Objective:** You will understand basic financial reporting principles related to corporations, including financial statement preparation and analysis as well as methods of measuring and reporting assets, liabilities and stockholders’ equity. Upon the completion of this course, you should be able to:

1. describe the role of accounting and its limitations,

2. explain the concepts and procedures of financial reporting, including balance sheet, statement of comprehensive income, statement of shareholders’ equity, and statement of cash flows, to external and internal decision makers,

3. locate and analyze financial data from annual reports of corporations, and

4. provide a sound background for the continuation of advanced study in accounting.

This will be accomplished through zoom lectures, practice exercises, and individual assignments. Class participation, homework, and exams will be used to reinforce concepts covered in class as well as to evaluate the students understanding of the material.

**Expectations:** The tentative schedule indicates the material we are expected to cover each day. You are expected to attend all Zoom lectures. Please expect to spend 3-6 hours per week outside of class to do well in this course. You are also responsible for knowing about any changes in the syllabus, or any other information announced in class. If you miss a class, I suggest you consult your classmates and find out what you missed. You are expected to attend every quiz or exam.

**Grading** Exam 1 (Chapters 1-4; open-book and open-note) 20 %

Exam 2 (Chapters 5-8; open-book and open-note) 20 %

Exam 3 (Chapters 9-12; open-book and open-note) 20 %

Final Exam 20 %

Homework on Pearson MyLab 20 % Total 100 %

There are no predetermined quotas for any letter grades. The final grades will be on pluses (+) and minuses (-) grading system. A grade of “C” or better is required to enter the Shidler College of Business.

**Exams:** All exams will be given on Laulima. The exams cover all assigned material -- whether or not we actually discuss the material in class. The exam format is mainly multiple-choice questions. You may use **only** your text and class notes when taking the exam, however you may run out of time if you need to rely heavily on your text and/or notes to answer the questions. Use of unauthorized resources during the exam will result in a failing grade for the course.

Make-up exams will be given only under very rare circumstances. In all cases, the instructor must be notified **prior** to the exam. Failure to notify the instructor on a timely basis will result in a “0” for the exam. All excuses for illness must be supported by a doctor’s note. Make-up exams are more rigorous, are graded to a higher standard than the original exam, and do not offer bonus points or additional credits of any kind. The final exam date is indicated on the attached assignment schedule so please make any travel plans accordingly.

**Pearson MyLab Homework**: The purpose of the homework assignments is to reinforce your understanding of the various topics as well as give you “practice” for the exams. They are worth a substantial portion of your grade so it will be very difficult to do well in this class without completing the homework assignments.

Please **do not view the homework score on MyLab as your homework score** for the class. The grading of homework will be as follows:

* Each question from an assignment will be worth one point (most assignments have multiple questions).
* A score of 70% or above on a question will give you one full point.
* Scores less than 70% on a question will be worth 0 points.
* For most questions you will have two opportunities to “check your work” before submitting it for final grading.
* If you are not able to complete the homework by the due date, you will have until the night before the next exam at 11:59 p.m. to complete the assignment for half credit; for a problem that you would normally get 1 point for, you would receive 0.5 points.
* On the due date, MyLab will automatically grade any question that you are currently working on based on what you had completed at that time.

Check MyLab for due dates and assignments. Problems with your computer will not be an acceptable excuse for not submitting your homework on time except when it is a system-wide issue with MyLab (so don’t wait until the last minute to complete your homework).

The homework portion of your grade will be determined by dividing your earned homework points by the number of homework questions assigned.

**Professionalism**: At the discretion of the instructor, deductions (up to 2% of your grade for each incident) may be made for behavior that is deemed unprofessional. Examples of unprofessional behavior would include chronic tardiness to zoom sessions, inattentive and/or disruptive behavior during zoom sessions, disrespecting fellow students and/or instructor.

**Important dates**: Please check “Academic Calendar” at <http://www.manoa.hawaii.edu/records/calendar> and also contact your academic advisor and/or the Undergraduate Office of Student Academic Service (Shidler College of Business, Room B101) for the last day to withdraw from this course.

**Academic Honesty:  *“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.”***Shidler and SOA also have an Honor Code Policy. **Please do not copy from another person's homework, quiz or exam.** Please do not fail to cite sources of material that you have quoted or substantially paraphrased. **Do not use unauthorized assistance**. **Don’t hesitate to ask questions**.

Students are expected to behave with integrity in all academic endeavors.  Cheating, plagiarism, as well as any other form of academic dishonesty, are not tolerated.  All incidents will be handled in accordance with the UH Student Code of Conduct. Please review the Student Conduct Code so you can make conscience and informed choices: [www.studentaffairs.manoa.hawaii.edu/policies/conduct code/](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct%20code/)

Relevant portions include:  
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 … 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.**  
  
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 or receiving from another student 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 that 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, he/she will receive a grade of "F" for the course and be referred for disciplinary action as provided for by the University Student Conduct Code.

**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, Hawaiʻi 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/

**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.

**Your continued enrollment implies that you have agreed to abide by the policies set forth in this syllabus.**

TENTATIVE CLASS SCHEDULE

| Date | Covered in Class |
| --- | --- |
| Jan 13 | Introduction  Chapter 1 |
| Jan 15 | Chapter 1 |
| Jan 20 | Chapter 2 |
| Jan 22 | Chapter 2 |
| Jan 27 | Chapter 3 |
| Jan 29 | Chapter 3 |
| Feb 3 | Chapter 4 |
| Feb 5 | Chapter 4 |
| Feb 10 | Exam 1 (Chapters 1-4) |
| Feb 12 | Chapter 5 |
| Feb 17 | Chapter 5 |
| Feb 19 | Chapter 6 |
| Feb 24 | Chapter 6 |
| Feb 26 | Chapter 7 |
| Mar 3 | Chapter 8 |
| Mar 5 | Chapter 8 |
| Mar 10 | Chapter 9 |
| Mar 12 | Chapter 9 |
| Mar 17 | No Class: Recess |
| Mar 19 | No Class: Recess |
| Mar 24 | Exam 2 (Chapters 5-8) |
| Mar 26 | No Class: Kuhio Day |
| Mar 31 | Chapter 10 |
| Apr 2 | No Class: Good Friday |
| Apr 7 | Chapter 10 |
| Apr 9 | Chapter 11 |
| Apr 14 | Chapter 12 |
| Apr 16 | Chapter 12 |
| Apr 21 | Exam 3 (Chapters 9-12) |
| Apr 23 | Chapter 13 |
| Apr 28 | Chapter 13 |
| Apr 30 | Chapter 14 |
| May 5 | Chapter 14 |
| May 12 | Final Exam, 7:30 – 9 a.m. |

**Disclaimer**: This syllabus is a general plan for the course. Changes may be made as the semester progresses.