

**University of Hawai'i at Mānoa - Shidler College of Business**  
**ACC 200 Introduction to Accounting I; Summer II 2021**  
**Mon thru Thurs: 10:30 am – 12:15 pm (CRN 92142; Section 701)**  
**Online Class Using Zoom**

Course: see above  
Meeting Days: see above  
Classroom Number: n/a  
Date of Course: July 6 – Aug 12, 2021

Instructor: Myron Mitsuyasu, CPA & MBA  
Email: [mmitsuya@hawaii.edu](mailto:mmitsuya@hawaii.edu)  
Office Phone: 956-7332  
Office Location/Hours: online by appt

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*This ACC 200, Introduction to Accounting I class is taught online using **Laulima and Zoom**. It is not a self-paced course. Students are expected to participate in the Zoom sessions at the class times indicated on the Schedule of Courses. This requires you to have reliable access to a computer with functioning camera, speaker and microphone and connection to the internet. **Also, students are required to turn on their video camera (and microphone, when speaking) while attending class.** Use of Laulima and McGraw Hill's Connect are required for certain graded assignments.*

### **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.

I have planned this course for you to take the initiative and to make the commitment to prepare for class and to complete the required assignments. **If you need help with this course and/or want to discuss other matters such as selecting a career path, writing your resume/cover letter, etc. please let me know as I'd be happy to help you.** Also, I strongly encourage you to complete and submit all of your assignments prior to their due dates/times because, as noted below, in order to be fair to all students I more than likely will deny any request for make-ups/extensions.

### **PREREQUISITES**

Sophomore standing (at least 30 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.*

### **REGISTRATION AND WITHDRAWAL DATES**

07/07/2021: last day to register and last day to receive 100% tuition refund

07/12/2021: last day to receive 50% tuition refund and last day to drop (No "W" on transcript)

07/28/2021: last day to withdraw from class ("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 and 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**

Financial & Managerial Accounting, 9<sup>th</sup> Ed including Connect;  
Publisher: McGraw Hill; Authors: Wild, John J. and Shaw, Ken W;  
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 class, online assignments and exams.

Also, you are **expected to register for Connect Financial & Managerial Accounting, 9<sup>th</sup> Ed.** There you will find your on-line assignments (homework and SmartBooks) 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. 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. 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 on or before Monday, July 12, 2021, 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”).

If you have any questions about IDAP or this charge to your student account, please contact the UH Bookstore.

**Instructions for IDAP and Connect can be found in Laulima.**

**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.

**ASSIGNMENTS**

Class Attendance is Required – to be fair to all students no make-ups/no exceptions without prior approval from the Instructor

- Students are required to attend the entire class to earn class attendance points. As a result, attendance will be taken during class. You must acknowledge “here” when your name is called. Scoring will be based on the following:

Absences	Wk 1	Wk 2	Wk 3	Wk 4	Wk 5	Wk 6	Total
0 to 1	3.3 pts	3.3 pts	3.3 pts	3.3 pts	3.3 pts	3.3 pts	20 pts
2	1 pt	1 pt	1 pt	1 pt	1 pt	1 pt	6 pts
3 to 4	0 pt	0 pt	0 pt	0 pt	0 pt	0 pt	0 pts

- 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.

Connect’s Homework (11) and SmartBook (4) – to be fair to all students no make-ups/no extensions without prior approval from the Instructor

- Connect’s Homework and Smartbook: you will earn points based on your score for ***each*** assignment (15 total) at 8 pts for each assignment.

Projects 1 thru 5 via Laulima – to be fair to all students no make-ups/no extensions without prior approval from the Instructor

Go to Laulima’s Projects for Form 10-K and financial statements related to Home Depot and McDonald’s.

Exams (3) via Laulima; 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 and responses to the exams are not be shared, copied, photographed, etc.***
- 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 by the Instructor.

**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.

**POINTS per ASSIGNMENT**

<u>Class Attendance</u>	<u>20 = 4%</u>
<u>Homework (on-line): 11 at 8 pts each - no make-ups/no extensions</u>	<u>88 = 18%</u>
<u>SmartBook (on-line): 4 at 8 pts each - no make-ups/no extensions</u>	<u>32 = 6%</u>
<u>Projects #1 thru #5 at 12 pts each - no make-ups/no extensions</u>	<u>60 = 12%</u>
<u>Exams #1 (75 pts), #2 (100 pts) &amp; #3 (125 pts)</u>	<u>300 = 60%</u>
<u>TOTAL</u>	<u>500 = 100%</u>

**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 210 – 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 Lualima’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, August 16, 2021 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, August 5, 2021. **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.**

<b>DATE</b>	<b>CLASS TOPICS &amp; REQUIRED ASSIGNMENTS</b>	<b>IN-CLASS PRACTICE PROBLEMS</b>
July 6 thru 8	Introductions and Overview of the Course Ch 1 Accounting in Business Ch 13 Analysis of Financial Statements	Ch 1 QS 8, 11 & 15 > 17; Ex 13 Ch 13 QS 5, 15 & 16; Ex 3 & 4
Week #1	Hmwrk & SmartBook - Ch 1; Sat, July 10 at 4:00 pm HST	
July 12 thru 15	Ch 13 Analysis of Financial Statements Ch 14 Managerial Accounting Concepts & Principles	Ch 14 QS 7, 8, 10 > 12, 16 & 17
Week #2	<i>#1 Fin State Analysis via Laulima; Tues, July 13 at 10:00 pm HST</i> Hmwrk - Ch 13 & 14; Wed, July 14 at 4:00 pm HST <i>Exam #1 via Laulima - Ch 1, 13 &amp; 14; Thur, July 15 at 10:30 am HST</i>	
July 19 thru 22	Ch 15 Job Order Costing Ch 17 Activity-Based Costing & Analysis	Ch 15 QS 3, 4, 6 > 9, 13, 14, 19 > 21, 23 & 24 Ch 17 QS 6 > 8 & 11 > 13; Ex 11
Week #3	<i>#2 Fin State Analysis via Laulima; Tues, July 20 at 10:00 am HST</i> Hmwrk & SmartBook - Ch 15 & 17; Fri, July 23 at 4:00 pm HST	
July 26 thru 29	Ch 18 Cost Behavior & Cost-Volume-Profit Analysis Ch 19 Variable Costing & Analysis	Ch 18 QS 1, 4, 7 > 9, 13, 16 > 18 & 22 Ch 19 QS 4, 6, 14, 16, 17, 20 & 21
Week #4	<i>#3 Fin State Analysis via Laulima; Tues, July 27 at 10:00 am HST</i> Hmwrk & SmartBook - Ch 18 & 19; Wed, July 28 at 4:00 pm HST <i>Exam #2 via Laulima - Ch 15, 17, 18 &amp; 19 plus prior chapters;</i> <i>Thur, July 29 at 10:30 am HST</i>	
Aug 2 thru 5	Ch 20 Master Budget & Planning Ch 21 Flexible Budgets & Standard Costs	Ch 20 QS 3, 5, 7, 9 > 11, 17, 20, 23 & 26 Ch 21 QS 1 > 3, 8, 11 & 21
Week #5	<i>#4 Fin State Analysis via Laulima; Tues, Aug 3 at 10:00 am HST</i> Hmwrk & SmartBook - Ch 20 & 21; Fri, Aug 6 at 4:00 pm HST	
Aug 9 thru 12	Ch 22 Performance Measurement & Responsibility Accounting Ch 23 Relevant Costs for Managerial Decisions	Ch 22 QS 8 > 10, 12, 13, 16, 18 & 19 Ch 23 QS 1, 2, 6, 7, 11 & 16
Week #6	<i>#5 Fin State Analysis via Laulima; Tues, Aug 10 at 10:00 am HST</i> Hmwrk - Ch 22 & 23; Wed, Aug 11 at 4:00 pm HST <i>Exam #3 via Laulima - Ch 20, 21, 22 &amp; 23 plus prior chapters;</i> <i>Thur, Aug 12 at 10:30 am HST</i>	

**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/>

## 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](#).