

**Introduction to Financial Accounting II: ACC 210**  
**Shidler College of Business**  
**University of Hawai‘i at Mānoa**

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Term: Fall 2021 Instructor: You-il (Chris) Park, Ph.D.  
Times: Wed & Fri, 10:30–11:45 am; 12:00–1:15 pm; 1:30–2:45 pm Office: 808-956-7028  
**Class venue: Zoom** Email: youil@hawaii.edu  
Office location: BudAd C402b Office Hours: Wed & Fri, 2:45 pm–3:45 pm or by appointment

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**Sections 5 & 6 Zoom Meeting (Wed & Fri, 10:30–11:45 am):**

<https://hawaii.zoom.us/j/96199890430>

(Meeting ID: **961 9989 0430**, Password: **section6**)

**Sections 7 & 8 Zoom Meeting (Wed & Fri, 12:00–1:15 pm):**

<https://hawaii.zoom.us/j/92311423272>

(Meeting ID: **923 1142 3272**, Password: **section8**)

**Sections 9 & 10 Zoom Meeting (Wed & Fri, 1:30–2:45 pm):**

<https://hawaii.zoom.us/j/92944237343>

(Meeting ID: **929 4423 7343**, Password: **section10**)

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### **Course Description and Objectives**

This course focuses on building 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 introductory course in financial accounting focuses on how economic events and transactions are communicated through the financial reporting process to users of financial reports. The objectives of this course are to help you understand (1) the fundamental concepts that support financial reporting systems, used in the United States (US GAAP); (2) the role of judgments and estimates in the preparation and interpretation of financial reports; (3) how to read, analyze and interpret financial reports.

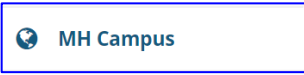
Fulfilling these objectives involves the following: (a) understanding the purposes of financial accounting, (b) becoming familiar with the bookkeeping for basic business transactions, (c) learning financial accounting terminology, and (d) developing the ability to read, interpret, and analyze key financial information. This course is designed for students with little or no accounting background. Stated objectives will be achieved primarily through class lectures and notes, practice problems, reading reference textbooks, and analyzing actual corporate financial statements.

The first few sessions are designed to be an introduction to basic bookkeeping and accounting practices. It is important to understand this material early in the course. Because the course material is cumulative, early investments of study time will pay substantial dividends as the course progresses.

Stated objectives will be achieved primarily through class lectures, the textbook, real-life cases, homework, two midterm exams, and a final exam.

**Please bring your (1) calculators and (2) cell phone, laptops, or tablet PCs capable of accessing the internet available for each class.**

### Course Materials

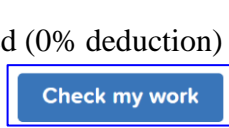
<p>Required Textbook</p>	<p>Wild, John, and Shaw, Ken. <i>Financial and Managerial Accounting: Information for Decisions 9<sup>th</sup> edition</i>. McGraw-Hill Education, 2021 (<a href="#">link</a>)</p> <p><b>To Access Your Course Materials</b>, go to Laulima and click MH Campus on the left pane of this course website. </p> <p>If you have any issues access the course materials, please visit McGraw-Hill’s tech support (<a href="http://www.mhhe.com/support">www.mhhe.com/support</a>) or call at 1-800-331-5094.</p> <p>The digital access for the course is being delivered through UH bookstore’s <b>Interactive Digital Access Program (IDAP)</b>. The cost of your digital materials will automatically be charged to your student account at a discounted price. You are responsible for paying for charges applied to your student account.</p> <p><b>Do NOT opt out of the IDAP program offered by the UH bookstore, thinking you will be fine with a temporary access; otherwise, you will have to pay a higher fee to the publisher later in the semester.</b></p> <p>All enrolled students will have access to the (1) eBook, (2) homework assignments, and (3) more via MH Campus, which will lead to the MH Connect website.</p> <p>If you would like to add on a physical copy, McGraw-Hill has provided two options.</p> <ol style="list-style-type: none"> <li>1. You can buy it from the UH bookstore.</li> <li>2. On the MH Connect website, you can order it on the home screen of this course. McGraw-Hill ships directly to your mailing address.</li> </ol>
<p>Laulima</p>	<p>I will upload any handouts distributed during class, including the syllabus, student version of lecture slides, and other relevant materials to Laulima as the course progresses.</p>

### Class Format and Evaluation

The format of the course will consist of out-of-class readings, in-class lectures, and self-study problems. Student understanding and learning will be assessed through class participation, homework assignments, quizzes, and a final exam. Any special arrangements to modify dates/times of quizzes or exams must be communicated in advance and will be granted according to university policy. A breakdown of the grading schedule is provided below:

<p>Class Participation</p>	<p>20%</p>	<p>Assessment is based on:</p>
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		<ul style="list-style-type: none"> <li>• <b>Attendance, preparedness, and contribution to class discussions</b>, including <i>turning on the camera</i> to create a real-classroom-like environment and actively <i>responding to in-class questions</i> over (private) chat or by speaking up,</li> <li>• <b>Punctuality</b>, and</li> <li>• <b>Respect for the other students</b> in a class, including refraining from phone or online chat and eating food.</li> </ul>
Homework Assignments	20%	<p>This course will cover the first 13 chapters of the financial accounting part of the textbook. Reading the assigned chapters before class will facilitate learning and class discussion. With this in mind, there will be 13 homework assignments during the term (on average, 1 per week) available through MH Connet. Here is the homework policy:</p> <ul style="list-style-type: none"> <li>• No time limit during each 13 homework period</li> <li>• <b>Printing</b> is allowed</li> <li>• Credit is given for accuracy</li> <li>• Access to the <i>eBook</i> and <i>hints</i> is allowed (0% deduction)</li> <li>• Access to “<i>check my work</i>” is allowed <ul style="list-style-type: none"> <li>○ Only indicates right or wrong</li> <li>○ <b>Unlimited</b> uses per question allowed</li> <li>○ 0% deduction</li> </ul> </li> <li>• Grading <ul style="list-style-type: none"> <li>○ <b>Two attempts</b> are allowed</li> <li>○ On each new attempt, students revise their previous attempts</li> <li>○ Study attempts are not allowed</li> </ul> </li> <li>• Feedback <ul style="list-style-type: none"> <li>○ After the first attempt, you will get (1) question scores, (2) correct or incorrect indicators, and (3) total scores</li> <li>○ After the second attempt, or scoring 100%, you will get detailed feedback</li> <li>○ Feedback is also shown on each homework due date.</li> </ul> </li> </ul> <p>For fairness to all students, I am not allowed to answer any homework-related questions before the corresponding due dates, as they are part of the official grading.</p> <p>Each chapter has “<b>Concept Overview Videos</b>” that you can access anytime during this semester. There are many questions (e.g., 39 questions for Ch. 3) that you can practice after watching each video. For these questions, unlimited attempts are allowed, and you will not be graded. Detailed feedback will be shown after the first attempt.</p>
Midterm Exam	30%	There will be two midterm exams. The first midterm exam is tested on Chapters 1 through 4 on Laulima. The second midterm exam is tested on Chapters 5 through 8 on Laulima. <i>Out of the two midterm exams, only the highest score will count toward your grade.</i>
Final Exam	30%	The final exam is a cumulative exam on Laulima.



		All chapters covered in class are fair game.
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**Note on exams:** All exams are open notes. You can also use any printed materials, including “Summary: Cheat Sheet” from MH Connect. On days of exams, you will need to be on Zoom with your camera turned on facing you. Basic calculators (that perform basic mathematical operations) will be permitted. However, all other electronic devices, except for one to take the exam, should be turned off.

## Grading

The total number of points earned during the semester will determine each student’s course grade. Please, note that a grade of “C” or better is required to enter the Shidler College of Business, and there are no predetermined quotas for any letter grades. The following are the *minimum* percentages necessary to earn a certain letter grade:

97%	A+	77%	C+
93	A	73	C
90	A-	70	C-
87	B+	67	D+
83	B	63	D
80	B-	60	D-

The instructor reserves the right to change this grading curve according to class performance.

## Attendance

You must **attend ALL sessions in the sections in which you are registered initially and be ON TIME**, having prepared beforehand. Each class covers a significant amount of material, and understanding each concept is crucial in grasping subsequent material. Students who get behind early in the course tend to have a challenging time catching up and performing well. That said, I am happy to do whatever I can to help students who miss class for acceptable reasons.

The University recognizes that certain emergency events are beyond students’ control, such as illness, family emergency, bereavement, and specific religious observations that may result in a student’s absence from course activity. Additionally, this course also recognizes conflicts that arise for students with regard to University-sanctioned athletic events and other competitions. All such events must be supported by proper documentation from an authorized professional or agency. Failure to notify the instructor on time that a class will be missed will be grounds for refusing to provide the student with a make-up assignment.

Absences for any other reasons will be considered unexcused-absences and result in a 1%-point reduction in your course grade (along with a score of “zero” on any graded assignments/activities missed as a result of the absence) and do not require any consideration by the instructor. Students are responsible for obtaining material from their classmates on days that are missed.

Students are expected to be attentive during other students' discussions. The instructor may ask non-presenting students for their comments and questions on other students' discussions. Your participation in these activities will make up a significant portion of this element of your grade.

Activities such as sleeping in class, coming to class late or leaving early without advanced and approved notice, doing non-class-related work, classroom disruptions such as ongoing conversations (on topics irrelevant to the course) with classmates, or via social media are not allowed. They will result in a 1%-point reduction in your course grade for each occurrence.

**Alternative Meeting Place:** In the event of a disturbance during class time (e.g., bomb threat), meet the instructor in the grassy area on the south (makai) side of George Hall. You will be given further instructions at that point. On days of scheduled exams, you may be directed to a temporary classroom or a website link to take the exam.

### **Course Policies**

**Academic Honesty (UH Mānoa Student Conduct Code):** *“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.”*

No make-up quizzes will be given unless scheduled in advance or because of a medical or family emergency. Students needing to take the final exam outside of the regularly scheduled time must submit prior approval from the academic dean.

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. Do not 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 per 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_code/)

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:

1. Cheating, plagiarism, and other forms of academic dishonesty;
2. Furnishing false information to any UH official, faculty member, or office; and
3. 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 prohibited by a faculty member in the course syllabus or class discussion.

The term “**plagiarism**” includes, but is not limited to, **the use of another person’s published or unpublished work without full and clear acknowledgment**. It also includes the unacknowledged use of materials prepared by another person or agency engaged in selling term papers or other academic materials. In addition to the above, the instructor prohibits the following behaviors explicitly 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 that UH disciplinary proceedings can 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 unlawful arrest and prosecution.

If a student is caught committing an act of Academic Dishonesty, he or 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.

**Withdrawal/Drop Policy:** Review Shidler College information for the last day to drop without a “W” and the last day to withdraw with a “W.” If a student stops attending class and does not drop the course, a grade of “F” will be assigned at the end of the semester. The student has the responsibility to withdraw from the course.

**Statement on Disability:** The University of Hawai‘i at Mānoa is committed to a policy of non-discrimination and provides equal access to its programs, services, and activities to students with disabilities. If you have a disability and related access needs, please contact the *KOKUA* Program (UH Disabled Student Services Office) at 808-956-7511, [kokua@hawaii.edu](mailto:kokua@hawaii.edu), or go to Room 013 in the Queen Lili‘uokalani Center for Student Services. I will work with you and *KOKUA* to meet your access needs based on disability documentation.

**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](mailto:t9uhm@hawaii.edu)

- As a UH faculty member, I must 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 handling your case. My goal is to make sure you know the range of options available to you and access 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 and Class-by-Class Agenda** (subject to update)

Class	Date	Class Topic	HW
1	Wed, Aug 25	Introduction/Syllabus	Ch.1 (14Qs) opens on Aug 25
2	Fri, Aug 27	Ch.1 – Accounting in Business	
3	Wed, Sep 1	Ch.1 – Accounting in Business	Ch.1 due by Sep 2
4	Fri, Sep 3	Ch.2 – Accounting for Business Transactions	Ch.2 (13Qs) opens on Sep 3
5	Wed, Sep 8	Ch.2 – Accounting for Business Transactions	Ch.2 due by Sep 9
6	Fri, Sep 10	Ch.3 – Adjusting Accounts for Financial Statements	Ch.3 (15Qs) opens on Sep 10
7	Wed, Sep 15	Ch.3 – Adjusting Accounts for Financial Statements	Ch.3 due by Sep 16
8	Fri, Sep 17	Ch.4 – Accounting for Merchandising Operations	Ch.4 (11Qs) opens on Sep 17
9	Wed, Sep 22	Ch.4 – Accounting for Merchandising Operations	Ch.4 due by Sep 23
<b>10</b>	<b>Fri, Sep 24</b>	<b>Exam I</b>	
11	Wed, Sep 29	Ch.5 – Inventories and Cost of Sales	Ch.5 (12Qs) opens on Sep 29
12	Fri, Oct 1	Ch.5 – Inventories and Cost of Sales	
13	Wed, Oct 6	Ch.5 – Inventories and Cost of Sales & Ch.6 – Cash, Fraud, and Internal Control	Ch.5 due by Oct 7
14	Fri, Oct 8	Ch.6 – Cash, Fraud, and Internal Control	Ch.6 (8Qs) opens on Oct 6
15	Wed, Oct 13	Ch.7 – Accounting for Receivables	Ch.6 due by Oct 12
16	Fri, Oct 15	Ch.7 – Accounting for Receivables	Ch.7 (17Qs) opens on Oct 13



17	Wed, Oct 20	Ch.8 – Accounting for Long-Term Assets	Ch.7 due by <b>Oct 19</b>
18	Fri, Oct 22	Ch.8 – Accounting for Long-Term Assets	Ch.8 ( <b>20Qs</b> ) opens on Oct 20
19	Wed, Oct 27	Ch.9 – Accounting for Current Liabilities & Appendix B: The Time Value of Money	Ch.8 due by <b>Oct 26</b>
<b>20</b>	<b>Fri, Oct 29</b>	<b>Exam II</b>	
21	Wed, Nov 3	Ch.9 – Accounting for Current Liabilities & Appendix B: The Time Value of Money	Ch.9 ( <b>10Qs</b> ) & Appendix B ( <b>19Qs</b> ) open on Oct 27
22	Fri, Nov 5	Ch.10 – Accounting for Long-Term Liabilities	Ch.9 & Appendix B due by <b>Nov 4</b>
23	Wed, Nov 10	Ch.10 – Accounting for Long-Term Liabilities	Ch.10 ( <b>14Qs</b> ) opens on Nov 5
24	Fri, Nov 12	Ch.11 – Corporate Reporting and Analysis	Ch.10 due by <b>Nov 11</b>
25	Wed, Nov 17	Ch.11 – Corporate Reporting and Analysis	Ch.11 ( <b>17Qs</b> ) opens on Nov 12
26	Fri, Nov 19	Ch.12 – Reporting Cash Flows	Ch.11 due by <b>Nov 18</b>
27	Wed, Nov 24	Ch.12 – Reporting Cash Flows	Ch.12 ( <b>15Qs</b> ) opens on Nov 19
<b>Holiday</b>	<b>Fri, Nov 26</b>	<b>Thanksgiving Day (non-instructional day)</b>	
28	Wed, Dec 1	Ch.12 – Reporting Cash Flows & Ch.13 – Analysis of Financial Statement	Ch.12 due by <b>Dec 2</b>
29	Fri, Dec 3	Ch.13 – Analysis of Financial Statement	Ch.13 ( <b>12Qs</b> ) opens on Dec 1
30	Wed, Dec 8	Ch.13 – Analysis of Financial Statement & Review session <b>Last day of instruction, Dec 9 (Thur)</b>	Ch.13 due by <b>Dec 10</b>
<b>31</b>	<b>Wed, Dec 15</b>	<b>Final Exam</b> Per Fall 2021 UH Final Exam Schedule ( <a href="#">link</a> ) <a href="https://hawaii.zoom.us/j/99817243494">https://hawaii.zoom.us/j/99817243494</a> <ul style="list-style-type: none"> <li>• Meeting ID: <b>998 1724 3494</b></li> <li>• Password: _____</li> </ul>	

**Note:** As a guide, a minimum of two hours of study outside class for each hour in class is considered necessary. To develop a thorough understanding of the material, a significant investment of time each week is required.