

**ACCOUNTING 210 – SYLLABUS**  
**UNIVERSITY OF HAWAI‘I AT MĀNOA**  
**Fall 2022**

Instructor: C. Manu Ka`iama

E-mail: [ckaiama@hawaii.edu](mailto:ckaiama@hawaii.edu)

Office: Bus Ad A415

Telephone: 956-7300

Office Hours: Email Monday – Friday; 8:00 am – 5 pm

Best way to reach me is through email, please write “Acc 210” in “subject” field.

Fridays 8:00 am – 10:00 am **by appointment.**

Additional appointment times may be scheduled. (Via zoom or in person)

## **COURSE SCHEDULE**

Lecture Section 05 meets Wednesdays & Fridays from 10:30 – 11:45 a.m. in Bus Ad C102

Lecture Section 06 meets Wednesdays & Fridays from 12:00 – 1:15 p.m. in Bus Ad C102

## **COURSE DESCRIPTION**

Prerequisites for enrolling in this course include satisfactory completion of Acc 202/Acc 200; Sophomore standing (at least 25 credits) unless waived by DAP.

This course is an introduction to the complex world of financial accounting. Students will be studying the business language used to report financial information about an entity to its present and potential investors, creditors and other interested parties. Technical, conceptual and international accounting issues will be discussed. Students should gain a basic understanding of reporting financial transactions through a complete study of the bookkeeping system. Specific course objectives are outlined on Shidler SOA website under Accounting 210.

## **COURSE MATERIALS**

**Required Text:** McGraw-Hill, Financial and Managerial Accounting, Information for Decisions, 9th Edition. Authors: John J. Wild and Ken W. Shaw. This course participates in the UH Bookstore’s Interactive Digital Access Program (IDAP). For more information, please see your IDAP welcome email (Subject Line: “IMPORTANT: You have enrolled in an IDAP Course”).

**Required McGraw-Hill CONNECT Access:** Register for CONNECT using the MH Campus link on the left side tool box on Laulima in order to secure the reduced IDAP price for your text and resources. Once you sign into MH Connect, make sure there is a green icon in the grade sync column. Then you are all set and your homework and other grades will automatically be recorded in the system.

**Calculators:** Each student is required to have a simple calculator for every class session, and to use it during class to do calculations. Phones may NOT be used as calculators during any quiz or exam.

## DROPS AND INCOMPLETES

Students have until **September 13** to drop this course without a “W” grade. Students have until **October 31** to withdraw with a “W” grade. Grades of Incomplete (I) will only be assigned to a student with a grade of “C” or above that was physically unable to complete a small fraction of the course requirements.

## GRADING:

Each student’s course grade will be determined by the total number of points earned during the semester. Points are distributed as follows:

Attendance	50 points
In-class quizzes	50 points
Online homework (points to be determined later*)	100 points
Financial Statement Analysis Project	100 points
Examination I (chapters 1-4)	100 points
Examination II (chapters 5-8)	100 points
Final Examination (chapters 9-12)	<u>100 points</u>
Total	<u>600 points</u>

The instructor reserves the right to change this grading curve according to class performance. It is important for students to understand that enrolling in a 200-level course means that there are content minimums regarding class work that you are required to learn and be able to demonstrate in order to achieve certain grade levels, and therefore “curving” grades is not often done.

## ATTENDANCE

Please **turn off cell phones at the beginning of class**. Class attendance in Accounting 210 is essential to the learning process. As such, it is expected that students will attend regularly and arrive on time. Important announcements are made at the beginning of class so it is imperative that you be on time. Attendance will be taken. Students not in class when attendance is taken will not receive attendance points regardless of the reason you missed class. Students are required to attend the lecture section that they are enrolled in. Exams are comprised of material covered in the textbook AND from lecture. As a student enrolled in Accounting 210, you are responsible for all sources of information. If you have to miss class, it is highly recommended that you secure notes from a fellow student. The professor is happy to go over areas with you, individually, that you may have questions about if you missed class for a good reason. In case of a bomb scare, fire or other campus emergency, class will meet in the “quad.” This is the grassy area between George, Crawford and Gartley Halls.

## IN-CLASS QUIZZES

There will be a quiz for each chapter, missing class for **any reason** that has a quiz scheduled means that you have missed that quiz. No make ups allowed. Each quiz is worth 5 points and will be timed. When time is called, you must immediately put your pencil/pen down. **THIS CLASS REQUIRES YOU TO READ EACH CHAPTER BEFORE CLASS BEGINS ON**

**THAT CHAPTER.** The quizzes help to ensure that you are doing that.

## **ONLINE HOMEWORK**

*CONNECT Homework:* Approximately 16% of your course grade is based on your completion of the materials on McGraw Hill CONNECT. The due dates and points can be monitored on the CONNECT system. Students have an opportunity to earn points by demonstrating mastery in these homework assignments. You are allowed a number of tries, with earlier correct answers saved up until the deadline for submission. Be sure to familiarize yourself with the **DUE DATES and TIMES!**

Using these materials will help you to learn this challenging material and to do better on the exams.

## **FINANCIAL STATEMENT ANALYSIS PROJECT**

A comprehensive financial statement analysis project will be assigned after Midterm II, and is due on Friday, November 18<sup>th</sup>. More information will be given when assigned.

## **EXAMINATIONS**

Examinations may be an assortment of types of questions. No make-ups will be allowed without **PRIOR** written approval by the instructor and/or written verification of an emergency. If you know you will be missing an exam due to extenuating circumstances (e.g., athletic team travel), be sure to notify the instructor **BEFORE** the exam is administered. In such cases, the instructor reserves the right to decide if a make-up will be allowed and whether to deduct points as deemed appropriate. Exam protocol will be discussed before it is administered. You must use a simple calculator, not your phone, computer etc.

## **Tentative Course Calendar; Followed by Homework Assignments on Connect**

\* The following schedule may be adjusted to enhance learning outcomes. **Chapters must be read BEFORE class attendance below:**

<b>Date</b>	<b>Pre-class reading assignment Hand-in assignment due</b>	<b>In-class work</b>
Wednesday August 24	Introduction Chapter 1 – Accounting in Business	Review syllabus Discussion chapter 1
Friday August 26	Chapter 1	Pop quiz chapter 1 Discussion chapter 1 Exercises
Wednesday August 31	Chapter 1	Discussion chapter 1 Exercises
Friday Sept 2	Chapter 2 – Accounting for Business Transactions	Discussion chapter 2 Exercises

Wednesday Sept 7	Chapter 2	Pop quiz chapter 2 Discussion chapter 2 Exercises
Friday Sept 9	Chapter 3 – Adjusting Accounts for Financial Statements	Discussion chapter 3 Exercises
Wednesday Sept 14	Chapter 3 Appendix 3A and 3B	Pop quiz chapter 3 Discussion chapter 3 Exercises
Friday Sept 16	Chapter 4 – Accounting for Merchandising Operations	Discussion chapter 4 Exercises
Wednesday Sept 21	Chapter 4	Pop quiz chapter 4 Discussion chapter 4 Exercises
Friday Sept 23	Chapter 4 Midterm I Review	Discussion chapter 4 Exercises
Wednesday Sept 28	<b>MIDTERM I – Chapters 1 - 4</b>	
Friday Sept 30	Chapter 5 – Inventories and Cost of Sales	Discussion chapter 5 Exercises
Wednesday October 5	Chapter 5	Pop quiz chapter 5 Discussion chapter 5 Exercises
Friday October 7	Chapter 6 – Cash, Fraud and Internal Control	Pop quiz chapter 6 Discussion chapter 6 Exercises
Wednesday October 12	Chapter 7 – Accounting for Receivables	Discussion chapter 7 Exercises
Friday October 14	Chapter 7	Pop quiz chapter 7 Discussion chapter 7 Exercises
Wednesday October 19	Chapter 8 – Accounting for Long-Term Assets	Discussion chapter 7 Exercises
Friday October 21	Chapter 8	Pop quiz chapter 8 Discussion chapter 8 Exercises

Wednesday October 26	Chapter 8	Discussion chapter 8 Exercises
Friday October 28	<b>MIDTERM II – Chapters 5 - 8</b>	
Wednesday Nov 2	Chapter 9 – Accounting for Current Liabilities	Discussion chapter 9 Exercises
Friday Nov 4	Chapter 9	Pop quiz chapter 9 Discussion chapter 9 Exercises
Wednesday Nov 9	Chapter 10 – Accounting for Long-Term Liabilities	Discussion chapter 10 Exercises
Friday Nov 11	<b>Holiday – Election Day</b>	
Wednesday Nov 16	Chapter 10	Pop quiz chapter 10 Discussion chapter 10 Exercises
Friday Nov 18	Chapter 11 – Corporate Reporting and Analysis	Discussion chapter 11 Exercises <b>Financial Statement Analysis Project Due</b>
Wednesday Nov 23	Chapter 11	Pop quiz chapter 11 Discussion chapter 11 Exercises
Friday Nov 25	<b>Holiday – Day After Thanksgiving</b>	
Wednesday Nov 30	Chapter 12 – Reporting Cash Flows	Discussion chapter 12 Exercises
Friday Dec 2	Chapter 12	Pop quiz chapter 12 Discussion chapter 12 Exercises
Wednesday Dec 7	Last Day of Class – Review for Final	Discussions Exercises
Friday Dec 9	<b>No Class – Study Day</b>	
Wednesday Dec 14	Common Final Exam at 7:30 am Room to be Announced.	

All Homework is found online through McGraw Hill Connect. Plan to begin homework days before it is due, so that you will have enough time to finish the complete assignment.

Chapter	Assignment	Due Date/Time
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1 – Accounting in Business	E1-4, 5, 6, 7, 8, 10, 11, 15, 18, 19, 20, 23, 24, 25 P1-9A	September 4, 10pm HST
2 – Accounting for Business Transactions	E2-3, 4, 5, 9, 10, 15, 25, 26, 27, 29	September 11, 10pm HST
3 – Adjusting Accounts for Financial Statements	E3-1, 2, 3, 4, 6, 9, 11, 16, 17, 18, 25, 26, 28 <sup>A</sup> , 29 <sup>A</sup> , 31	September 18, 10pm HST
4 – Accounting for Merchandising Operations	E4-1, 3, 4, 5, 6, 8, 12, 15, 18, 19, 21	September 25, 10pm HST
5 – Inventories and Cost of Sales	E5-1, 2, 3, 8, 11, 12, 16, 18 P5-1A	October 9, 10pm HST
6 – Cash, Fraud, and Internal Control	E6-1, 2, 3, 4, 6, 7, 11, 12, 13, 15 P6-1A	October 16, 10pm HST
7 – Accounting for Receivables	E7-1, 2, 3, 4, 5, 6, 9, 10, 12, 13, 14, 19, 20, 21, 23	October 23, 10pm HST
8 – Accounting for Long-Term Assets	E8-2, 3, 4, 5, 9, 11, 14, 15, 18, 20, 21, 23, 24	October 30, 10pm HST
9 – Accounting for Current Liabilities	E9-2, 4, 5, 6, 12, 14, 15, 17, 18, 19	November 13, 10pm HST
Financial Statement Analysis Project	Instructions Given out in class	November 18 – IN CLASS
10 – Accounting for Long-Term Liabilities	E10-2, 4, 6, 9, 14, 16, 17, 18	November 20, 10pm HST
11 – Corporate Reporting and Analysis	E11-1, 3, 4, 8, 10, 13, 15, 16, 17, 20, 22	December 4, 10pm HST
12 – Reporting Cash Flows	E12-1, 5, 9, 10, 12	December 9, 10pm HST

**Academic Integrity and Ethical Behavior:** Violations of academic integrity include, but are not limited to, cheating, fabrication, tampering, plagiarism, or facilitating such activities. Failure to meet this expectation will result in failure of the course and possible dismissal from the program. Plagiarism means using another's words, ideas, materials or work without properly acknowledging and documenting the source. Students are responsible for knowing the rules governing the use of another's work or materials and for acknowledging

and documenting the source appropriately. All work that candidates ultimately submit in this course must be their own in their own words. If you are in doubt about whether your work is paraphrased or plagiarized, see the UH General and Graduate Information Catalog under “Student Regulations” and the UH Student Conduct Code ([http://studentaffairs.manoa.hawaii.edu/policies/conduct\\_code/](http://studentaffairs.manoa.hawaii.edu/policies/conduct_code/)) for specific guidelines related to ethical behavior. The UH Student Code of Conduct is available on line at: [http://studentaffairs.manoa.hawaii.edu/policies/conduct\\_code/](http://studentaffairs.manoa.hawaii.edu/policies/conduct_code/). It is assumed that you have accessed this information and concur with the expectations set forth. Keep in mind specifically:

“1. Cheating includes but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examination: (2) use of sources beyond those authorized by the instructor 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.  
2. Plagiarism includes but is not limited to, the use, by paraphrase or direct quotation, or 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.”

**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](#).

**Statement on Disability—KOKUA PROGRAM:** 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 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.

**Special Student Resources:** If you need assistance with personal, academic or career concerns, the University of Hawai‘i has services available through UHM Counseling & Student Development Center (CSDC) located at the Queen Lili‘uokalani Center for Student Services Room 312. Website: <http://manoa.hawaii.edu/counseling/> Phone: (808) 956-7927

## 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/>

Professor reserves the right to make adjustments to this document as needed.