

UNIVERSITY OF HAWAII AT MANOA
Shidler College of Business
ACC210: Introduction to Accounting II
Spring 2023

Instructor:	Jaekon Jung
Office:	BusAd G301
Phone:	626-428-5737
E-mail:	jaekonju@hawaii.edu
Office Hours:	Tuesday: 2:15PM – 3:00 PM, Thursday: 1:15PM – 2:00PM

COURSE DESCRIPTION:

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.

COURSE MATERIALS:

- **Textbook:** Wild, John, and Shaw, Ken. *Financial and Managerial Accounting: Information for Decisions 9th edition*. McGraw-Hill Education
- **Lecture notes:** Available on Lulima
- **Calculator:** Cell phone is not allowed as a calculator during exams.

ADMINISTRATION

Grading: This course grade will be assigned based on exams, homework sets, quizzes, class attendance and class participation.

Exam 1	100 Points
Exam 2	100 Points
Exam 3	100 Points
Homework and quiz	250 Points
Class attendance	100 Points
Class participation	50 Points

Exams: There will be two mid-term exams and one final exam. All exams will be closed book and closed note. Students are expected to be present on exam days. If an exam must be missed, the instructor must be notified prior to the absence. Proper documentation for the absence is required.

Homework and quiz: Homework will be assigned after each chapter is covered. Quizzes will be announced in advance.

Class attendance: Attendance will be taken randomly at either the beginning or the end of the class.

Class participation: The primary goal of these points is to recognize your individual efforts and contributions to the learning environment for everyone in the course. This includes, among other things, participating in class discussions, answering questions, presenting homework, and integrity. Students with unprofessional behaviors will receive a 0 point for class participation.

Grading Policy:

Semester Grade	Percentage (%)
A+	97-100
A	93-96
A-	90-92
B+	87-89
B	83-86
B-	80-82
C+	77-79
C	73-76
C-	70-72
D+	67-69
D	63-66
D-	60-62
F	< 60

COURSE COMPLIANCE AND CAMPUS POLICIES:

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, 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.

Counseling Services: If you are in need of 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/>

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/) for specific guidelines related to ethical behavior.

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 the by the University Student Conduct Code.

Withdrawal/Drop Policy: The student has the responsibility to withdraw from the course. 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.

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.

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^{SEP}, 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>

COURSE SCHEDULE:

Below is a tentative schedule for class discussions and readings. This schedule is subject to change depending upon the amount of discussion or inclement weather policies, etc.

Date	Topic
1/10	Introduction
1/12	Ch.1 – Accounting and the Business Environment
1/17	Ch.1 – Accounting and the Business Environment
1/19	Ch.2 – Recording Business Transactions
1/24	Ch.2 – Recording Business Transactions
1/26	Ch.3 – The Adjusting Process
1/31	Ch.3 – The Adjusting Process
2/2	Ch.4 – Completing the Accounting Cycle
2/7	Ch.4 – Completing the Accounting Cycle
2/9	Ch.5 – Merchandising Operations
2/14	Exam I
2/16	Ch.5 – Merchandising Operations
2/21	Ch.5 – Merchandising Operations & Ch.6 – Merchandise Inventory
2/23	Ch.6 – Merchandise Inventory
2/28	Ch.6 – Merchandise Inventory
3/2	Ch.7 – Internal Control and Cash
3/7	Ch.8 – Receivables
3/9	Ch.8 – Receivables
3/14	No Class: Spring break
3/16	No Class: Spring break
3/21	Exam II
3/23	Ch.9 – Plant Assets, Natural Resources, and Intangibles
3/28	Ch.9 – Plant Assets, Natural Resources, and Intangibles
3/30	Ch.9 – Plant Assets, Natural Resources, and Intangibles
4/4	Ch.11 – Current Liabilities
4/6	Ch.11 – Current Liabilities
4/11	Ch.11 – Current Liabilities & Appendix 12A: The Time Value of Money
4/13	Ch.12 – Long-term Liabilities
4/18	Ch.12 – Long-term Liabilities
4/20	Ch.13 – Stockholders' equity
4/25	Ch.13 – Stockholders' equity
4/27	Ch.10 – Investments
5/2	Ch.10 – Investments
TBD	Final Exam

