

University of Hawaii at Manoa
Shidler College of Business
Department of Accounting
ACC 200: Introduction to Accounting I, Spring 2023

Course and Contact Information

Instructor:	Kristine Santaniello
Office Location:	BUSAD A402
Email:	ksantan@hawaii.edu
Office Hours:	Tuesdays 1:00pm – 3:00pm, or by appointment via Zoom
Class Days/Time	Section 004 (CRN 86571): WF 9:00am – 10:15pm Section 005 (CRN 86572): WF 10:30am – 11:45am
Classroom:	BUSAD C101
Prerequisites:	Sophomore standing (30 credits)
Required Materials:	Textbook (eBook): Financial & Managerial Accounting: Information for Decisions, 9th edition, John Wild and Ken Shaw – <i>with McGraw-Hill (MH) Connect, bundled via IDAP</i> Online resource: McGraw-Hill Connect, bundled via IDAP Online resource: Lecture Notes and other course materials (provided on Laulima): https://laulima.hawaii.edu/ Calculator: No graphing calculator allowed

Course Format

Course Materials – eBooks (via IDAP)

For this course we will be using McGraw Hill's Connect for eBooks and homework:
Financial & Managerial Accounting: Information for Decisions, 9th edition, John Wild and Ken Shaw – *with McGraw-Hill (MH) Connect, bundled via IDAP*

Course Materials – Connect (via IDAP)

The digital access for the course is being delivered through our bookstore's **Interactive Digital Access Program (IDAP)**. The cost of your digital materials will automatically be charged to your student account at a deeply discounted price. You are responsible for paying for charges applied to your student account.

To access your course materials: (see Resources folder for screenshot instructions)

1. To get started, access Laulima by entering your Laulima username and password. Click Log In.
2. Locate and enter Laulima course.
3. In the course navigation menu, locate and click on the MH Campus link.
4. Click on the box to agree to the Terms of use. Click Get Started.
5. Click on Connect button.
6. Enter a valid email address (or Connect email address). Click on Find my account.
7. If a **new** Connect user, click, ***create a new account***.
 - a. Click on ***Create a new Connect account and complete your registration***.
 - b. Complete all fields and accept the Terms of Use. Click Continue.
8. If an **existing** Connect user, enter Connect password and click Log In.
9. Re-enter email address and click Complete My Registration to complete your Connect registration.

If you have issues accessing the course materials, visit McGraw Hill's tech support page at <https://mhedu.force.com/CXG/s/>.

If you decide to opt-out of IDAP and lose access to the required digital course materials, please do one of the following:

1. Click the "Opt-Out" button in the left-hand navigation bar of your Laulima course to submit your request, or
2. Choose "Opt-Out" in this link <https://www.uhbooks.hawaii.edu/idap>

If you opt-out before the deadline (Wednesday, February 1st), the IDAP Rental Charge will be refunded to your MyUH account. By opting-out you will lose access to the required course materials. If you have any questions about IDAP or this charge to your student account, contact the bookstore.

Course Materials – Laulima

Copies of the course materials such as the syllabus and lecture materials may be found on Laulima (<https://laulima.hawaii.edu/portal>). You are responsible for regularly checking Laulima for any new messages and lecture material.

Course Description

This is the study of how managers use accounting information in decision-making, planning, directing operations and controlling activities. It focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. It includes issues relating to cost systems, cost control, profit planning, operations and capital budgeting, relevant costs for decision making and performance analysis in manufacturing and service environments.

Classroom Protocol

The primary teaching methodology used in this course is cooperative learning. Cooperative learning is defined as “a structured, systematic instructional strategy in which small groups work toward a common goal.”

Students must be active participants in the learning process, not passive recipients of information. They should identify and solve unstructured problems that require use of multiple information sources. Learning by doing is emphasized. This is primarily a problem-solving class.

Class time will usually be spent on a variety of activities including: question and answer sessions, brief lectures, group discussions, and in-class assignments. Participation by all is necessary for the class to be successful. In order for the class to be a meaningful learning experience for everyone, it is important that we all: (1) attend class; (2) come prepared for discussion; and (3) participate in discussions and in-class assignments. If each of us prepares before class, participates during class, and reviews after class, the learning experience for each of us in this course will be beneficial.

Course Requirements and Assignments

“Success in this course is based on the expectation that students will spend, for each unit of credit, a minimum of 45 hours over the length of the course (normally 3 hours per unit per week with 1 of the hours used for lecture) for instruction or preparation/studying or course related activities. Other course structures will have equivalent workload expectations as described in the syllabus.”

Required Topics:

- Basic understanding of financial statements
- Basic Cost management concepts and terms
- Coverage of some of the costing methods (job-order, ABC costing)
- Cost-volume-profit analysis
- Profit planning and budgeting
- Static versus flexible budgeting
- Variances related to standard costing and flexible budgeting
- Responsibility accounting and performance analysis
- Decision-making: relevant costs and benefits; various types of special decisions (make or buy, special orders, capital expenditures)
- Ethical issues

a) Excel Assignments

Excel Assignments will be submitted through Connect. Please make sure to check Connect for all assignment due dates. If needed, please use the computers in the computer lab located in the Shidler College of Business building room BusAd E101 (open Monday to Friday from 8:00am to 4:00pm). Because of the lengthy amount of time given to complete the assignment, no late submissions will be accepted. Each assignment is worth 20 points. This will result in a total of 40 points possible (or 10% of the student's grade). Because of the lengthy amount of time given to complete the assignment, no late submissions will be accepted.

b) Homework

All the homework will be submitted through Connect using the **Interactive Digital Access Program (IDAP)**. Please make sure to check Connect for all homework due dates. Homework due dates will be subject to change based on the timing of the material covered in class. No late homework will be accepted. Each homework assignment can be attempted 3 times before it is submitted. Each homework assignment is worth 6 points. Two of the lowest scores will be dropped in calculating the student's grade. This will result in a total of 60 points possible (or 20% of the student's grade).

Homework is for your own benefit. Homework should be completed soon after the material is covered in class and no later than the night of the next class. The homework assigned is the **minimum** necessary for your success in this class. The solutions to the homework will be made available one day after the assignment due date has lapsed. Doing the homework will enable you to participate in class and help you with the quizzes and the final exam. Students are expected to keep current with homework and email the instructor with any questions and/or discuss during office hours.

c) Quizzes

A total of 5 quizzes will be given during the semester. Quizzes can be true/false, multiple choice, short answer, or a combination of the three. Quizzes will be on material covered up to two or three previous classes or on that day. Each quiz will be worth 15 points. No make-up quizzes will be given. If you are absent on the day a quiz is given, you will receive a zero for that quiz. One of the lowest scores will be dropped in calculating the student's grade. This will result in a total of 60 points possible (or 15% of the student's grade).

d) Exams

There will be no make-up exams. If you miss an exam for an **excused** purpose (very rare, documentation required, need to notify me in advance), your final exam will be re-weighted to count for the missing exam. If you miss for an unexcused purpose, your score is zero. The final exam must be taken on the scheduled date and time. (A note from your parents, spouse, or significant other is not acceptable documentation.) There will be two exams during the semester. Each exam will be worth 80 points. This will result in a total of 160 points possible (or 40% of the student's grade)

Students may use the front and back of a 5x8 index card that will be provided to use as notes for the exam. No graphing calculators will be allowed for the exams. All cell phones and other electronic devices must be turned off and put away during exams. If a student is observed looking at a cell phone or other type of electronic device during the exam, this will be grounds for an exam score of zero.

Cheating of any kind on quizzes and exams will **not** be tolerated and could result in failure of the course and expulsion from the University.

e) Final Examination or Evaluation

A final exam will be administered during the final examination period. Students may use the front and back of a one-page paper that will be provided to use as notes for the final. The final exam is worth 80 points (or 20% of the student's grade).

The final exam must be taken on the scheduled date and time. See the course schedule (p.8) for the final exam date, time, and classroom location.

Grading Information (Required)

The grade for the course will be based on the following:

	Points	%
Excel Assignments (2)	40	10%
Homework (10)	60	15%
Quizzes (4)	60	15%
Exam I	80	20%
Exam II	80	20%
Final Exam	<u>80</u>	<u>20%</u>
	400	100%

a. Grading Percentile Breakdown

100% - 92%	A
91.9% - 90%	A-
89.9% - 88%	B+
87.9% - 82%	B
81.9% - 80%	B-
79.9% - 78%	C+
77.9% - 72%	C
71.9% - 70%	C-
69.9% - 68%	D+
67.9% - 62%	D
61.9% - 60%	D-
below 60%	F

b. No late or missed work: No make-up quizzes will be given and late homework will not be accepted. If you are absent on a day a quiz is given or homework is collected, you will receive a score of zero for that quiz/assignment.

c. Extra credit: You will have a pool of 12 points extra credit

- Up to 3 points for office hours (1 point for each visit)
- Up to 6 points on for various participation opportunities
- Up to 6 points on clubs/workshops related to Business/major (2 points each)
- Up to 3 points for the extra credit paper

Note: no extra credit submissions will be received after Sunday, May 7th, 2023

Important dates: Jan 17 (Tu) – Last day to register/add courses/change grade option
Feb 1 (W) – Last day to drop without a “w” grade
Mar 1 (W) – Last day for undergraduate students to file application for graduation for Fall
Mar 24 (F) – Last day to drop with a “w” grade

Please see link for additional academic calendar information: <https://manoa.hawaii.edu/catalog/calendar/>

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/

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.

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 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.

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/>

Additional resources:

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. Students can access the KOKUA Program here: <https://www.hawaii.edu/kokua/>

Counseling: The Counseling and Student Development Center (CSDC) offers support to UH Manoa students to assist with mental health, personal, or academic concerns. They provide support to develop more personal awareness and skills to cope with challenges and achieve personal and academic goals. Students can find more information here: <http://www.manoa.hawaii.edu/counseling/>

Tutoring: The Learning Assistance Center (LAC) offers free individual tutoring and Supplemental Instruction in which students learn appropriate study strategies and problem-solving skills to achieve their academic goals. The LAC is located in the Student Success Center in Sinclair Library. Visit the LAC website to make an appointment and for more information <http://manoa.hawaii.edu/undergrad/learning/>.

Computer lab: Shidler College of Business provides a computer lab for undergraduate business students that provides 250 free copies every semester. It is located at BUSAD E-101 open M-F 8a-4p. Please see link for further information: <https://shidler.hawaii.edu/student-life/campus-resources>

Food Vault: Food Vault Hawai'i (FVH) was initiated by the Associated Students of the University of Hawai'i at Mānoa (ASUH) to assist students facing food insecurity (which includes mostly non-perishable food and toiletries) at UH Manoa. Please visit the link for more information about either receiving services or accepted donations: <https://manoa.hawaii.edu/studentlife/campus-center-complex/services/food-vault/>

Additional Instructor policies:

Letters of recommendation:

- This must be asked for in person and not through email
- If there is no clear relationship between the instructor and the student outside of normal classroom hours, it is at the instructor's discretion if the request will be accepted or denied

Office hours through appointment: there is a clear understanding that the instructor is providing personal time outside of class to assist with student needs (and is more than willing to do so), however, if the student does not attend the meeting with no prior notice or effort to reschedule in a reasonable amount of time, it is at the instructor's discretion if they're willing to set up another appointment outside of regular office hours specified.

To address emails: make sure to include your course and section number in the subject line. When asking questions about homework, make sure to detail the question number and include a screenshot in order for me to adequately assist you quickly and efficiently.

Course Schedule

(Note: The schedule is subject to change with fair notice.)

Wk	Date	Topic	HW date assigned
1	W 1/11 F 1/13	Introduction and course overview; Ch. 1: Accounting Business Ch. 1: Accounting Business	Connect HW #1 Excel assignment 1
2	W 1/18 F 1/20	Ch. 1: Accounting Business Ch. 1: Accounting Business; Ch. 2: Accounting for Business Transactions	Connect HW #2
3	W 1/25 F 1/27	Ch. 2: Accounting for Business Transactions Ch. 13: Analysis of Financial Statements	Connect HW #3
4	W 2/1 F 2/3	Ch. 13: Analysis of Financial Statements Ch. 14: Managerial Accounting Concepts	Connect HW #4
5	W 2/8 F 2/10	Ch. 14: Managerial Accounting Concepts REVIEW – Exam 1	
6	W 2/15 F 2/17	EXAM 1 – Ch. 1, 2, 13, and 14 Ch. 15: Job Order Costing	Connect HW #5
7	W 2/22 F 2/24	Ch. 15: Job Order Costing Ch. 17: ABC and Analysis	Connect HW #6
8	W 3/1 F 3/3	Ch. 17: ABC and Analysis Ch. 18: Cost Behavior and CVP Analysis	Connect HW #7
9	W 3/8 F 3/10	Ch. 18: Cost Behavior and CVP Analysis Ch. 19: Variable Costing and Analysis	Excel assignment 2 Connect HW #8
10	W 3/15 F 3/17	Spring Break: Enjoy!	
11	W 3/22 F 3/24	Ch. 19: Variable Costing and Analysis REVIEW – Exam 2	
12	W 3/29 F 3/31	EXAM 2 – Ch. 15, 17, 18, and 19 Ch. 20: Master Budgets and Planning	Connect HW #9
13	W 4/5 F 4/7	Ch. 20: Master Budgets and Planning Ch. 20: Master Budgets and Planning	Connect HW #10
14	W 4/12 F 4/14	Ch. 21: Flexible Budgets and Standard Costs Holiday: Good Friday	Connect HW #11
15	W 4/19 F 4/21	Ch. 21: Flexible Budgets and Standard Costs Ch. 22: Performance Measurement and Responsibility Accounting	Connect HW #12
16	W 4/26 F 4/28	Ch. 23: Relevant Costs for Managerial Decisions Ch. 23: Relevant Costs for Managerial Decisions	
17	W 5/3 F 5/5	REVIEW – Final Exam Study Day! No class	
	Final Exam	Final date and time: (W) May 10 th from 7:30am to 9:30am Location TBD Please be sure to check the link for final schedules: https://manoa.hawaii.edu/undergrad/schedule/final-exams/spring/	