

University of Hawaii at Manoa

Shidler College of Business Department of Accounting

ACC 200: Introduction to Accounting I, Summer 2023

Course and Contact Information

Instructor:	Danette Nelson
Office Location:	BUSAD A413a
Email:	nelsondm@hawaii.edu
Office Hours:	Immediately after class & by appointment
Class Days/Time	Section 601 (CRN 92799): M T TH F 10:30am – 12:15pm
Classroom:	BUSAD C101
Prerequisites:	Sophomore standing (30 credits)
Required Materials:	<i>Textbook (eBook):</i> Financial & Managerial Accounting: Information for Decisions, 9th edition, John Wild and Ken Shaw – <i>with McGraw-Hill (MH) Connect, bundled via IDAP</i> <i>Online resource:</i> McGraw-Hill Connect, bundled via IDAP <i>Online resource:</i> Lecture Notes and other course materials (provided on Laulima): https://laulima.hawaii.edu/ <i>Calculator:</i> 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.

You can access directly here:

<https://connect.mheducation.com/class/d-nelson-olc-aligned-course-configuration-2024>

Or through Laulima:

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>

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. Each homework assignment can be attempted 2 times before it is submitted. Homework is worth 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. 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) 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 40% of the student's grade.

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.

Grading Information (Required)

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

	%
Homework	20%
Exam I	40%
Exam II	40%
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	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: Extra credit opportunities may be given, to be determined by the instructor.

Important dates:

May 22	Summer Session I Begins
May 23	Last day to register or drop with 100% tuition refund
May 29	HOLIDAY: Memorial Day (non-instructional day)
May 30	Last day to drop with 50% tuition refund (No "W" on transcript)
June 2	Summer 2023 Graduates: deadline to file Application for Graduation
June 12	HOLIDAY: Kamehameha Day (non-instructional day)
June 14	Last day to withdraw from class ("W" on transcript)
June 30	Summer Session I Ends

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/>

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.)

Week	Date	Topic	Assignments	Due Date
1	M - 5/22	Ch. 1 Accounting in Business	Connect Chapter 1 Assignments	5/24/2023
	T - 5/23	Ch. 2 Accounting for Business Transactions	Connect Chapter 2 Assignments	5/24/2023
	TH - 5/25	Ch. 13 Analysis of Financial Statements		
	F - 5/26	Ch. 13 Analysis of Financial Statements	Connect Chapter 13 Assignments	5/29/2023
2	M - 5/29	NO CLASS - Memorial Day		
	T - 5/30	Review		
	TH - 6/1	Ch. 14 Managerial Accounting Concepts & Principles	Connect Chapter 14 Assignments	6/4/2023
	F - 6/2	Ch. 14 Managerial Accounting Concepts & Principles	Connect Chapter 14 Assignments	6/4/2023
3	M - 6/5	Ch. 15 Job Order Costing	Connect Chapter 15 Assignments	
	T - 6/6	Ch. 15 Job Order Costing	Connect Chapter 15 Assignments	6/7/2023
	TH - 6/8	Ch. 17 Activity-Based Costing and Analysis	Connect Chapter 17 Assignments	
	F - 6/9	Ch. 17 Activity-Based Costing and Analysis	Connect Chapter 17 Assignments	6/12/2023
4	M - 6/12	NO CLASS - Kamehameha Day		
	T - 6/13	EXAM 1		
	TH - 6/15	Ch. 18 Cost Behavior and Cost-Volume-Profit Analysis		
	F - 6/16	Ch. 18 Cost Behavior and Cost-Volume-Profit Analysis	Connect Chapter 18 Assignments	6/19/2023
5	M - 6/19	Ch. 19 Variable Costing Analysis		
	T - 6/20	Ch. 19 Variable Costing Analysis	Connect Chapter 19 Assignments	6/21/2023
	TH - 6/22	Ch. 20 Master Budgets and Planning		
	F - 6/23	Ch. 20 Master Budgets and Planning	Connect Chapter 20 Assignments	6/25/2023
6	M - 6/26	Ch. 21 Flexible Budgets and Standard Costs		
	T - 6/27	Ch. 21 Flexible Budgets and Standard Costs	Connect Chapter 21 Assignments	6/29/2023
	TH - 6/29	Exam Review		
	F - 6/30	EXAM 2		