

INTRODUCTION TO ACCOUNTING I

ACC200 | FALL 2023



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ACCOUNTING INSTRUCTOR
SHIDLER COLLEGE
UNIVERSITY OF HAWAII AT MANOA

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📍 BUSAD A407

🕒 Office hours:

- Mondays 1p-2p via Zoom
(see Laulima for link)
- Wednesdays 1p-2p in-person
- By appointment

✓ PREREQUISITES

Sophomore standing (30 credits)

COURSE DESCRIPTION

This course covers managerial accounting. Managerial accounting is designed to provide information to meet the specific needs of a company's management. This information includes both historical data and estimated data. It helps managers make decisions concerning a business's daily operations and future planning. It is the problem-solving functions of accounting in relation to current planning and control, evaluation of performance, special decisions, and long-term planning.



SECTION | CRN | DAYS | TIMES | LOCATION

Section 001 | CRN 75466 | TR 9a-10:15a | KUY 310

Section 002 | CRN 75467 | TR 10:30a-11:45a | KUY 310

Section 009 | CRN 78265 | TR 1:30p-2:45p | BUSAD D204



COURSE OBJECTIVES

The objective of this course is to provide students with basic knowledge and understanding of managerial accounting concepts. After completing this course, students should have the ability to utilize accounting data to solve common business management problems and understand the impact of decisions on financial statements. This course will also help you be successful in the business world by learning to interpret a company's internal financial and non-financial data.

STUDENT'S LEARNING OUTCOMES:

After successful completion of this course, students should be able to:

- Determine the effect a transaction has on the balance sheet and income statement
- Understand horizontal and vertical analysis on company performance
- Determine the cost that is assigned to products under a job-order costing system
- Understand how activity-based costing differs from traditional methods
- Identify a cost as fixed, variable or mixed
- Understand how cost-volume-profit analysis is used as a decision-making tool
- Understand the benefits of variable costing vs. absorption costing or decision making
- Utilize differential analysis to support short-term decision-making
- Understand the use of budgets for managerial planning and evaluation of performance
- Understand how flexible budgets are used
- Determine material, labor and overhead variances
- Understand how the variances are used to evaluate performance
- Understand responsibility accounting

REQUIRED MATERIALS

INTERACTIVE DIGITAL ACCESS PROGRAM (IDAP)

For this course, McGraw Hill's Connect will be used for the eBook and homework. The digital access for the course is being delivered through our bookstore's **Interactive Digital Access Program (IDAP)**. The cost of the digital materials will automatically be charged to the student account.

TO ACCESS YOUR COURSE MATERIALS:


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

LAULIMA DISCLOSURE:


This course space is being shared by students in CRNs 75466, 75467, and 78265 and if you do not wish to be in a shared course space, please drop this section and register for an alternate instructor.

STUDENT'S RESPONSIBILITY

It is the student's responsibility to ensure that they have obtained access to the course's Laulima site and the course's material, McGraw Hill's Connect, the required calculator, and regularly checking for updated due dates, messages, and lecture material.

 **Textbook (eBook):** Financial & Managerial Accounting: Information for Decisions, 9th edition, John Wild and Ken Shaw – with McGraw-Hill (MH) Connect, bundled via **IDAP**

 **Online resource:** McGraw-Hill Connect, bundled via **IDAP**

 **Online resource:** Syllabus, lecture notes, Zoom links, and other course materials (provided on Laulima): <https://laulima.hawaii.edu/>

 **Calculator:** Basic 10-key calculator (no other calculators allowed for testing)

OPT OUT:

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

- Click the "Opt-Out" button in the left-hand navigation bar of your Laulima course to submit your request, or
- Choose "Opt-Out" in this link

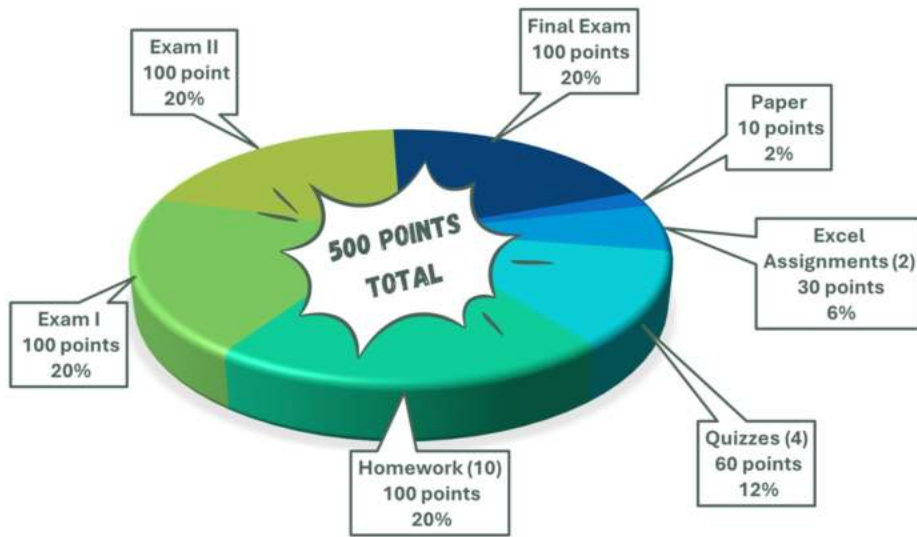
<https://www.uhbooks.hawaii.edu/idap>

If you opt-out before the deadline (Tuesday, September 12th), 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.



GRADING AND EVALUATION

GRADING BREAKDOWN



	Points	%
Paper	10	2%
Excel Assignments (2)	30	6%
Quizzes (4)	60	12%
Homework (10)	100	20%
Exam I	100	20%
Exam II	100	20%
Final Exam	100	20%
Total	500	100%

EVALUATION

PAPER (10 POINTS, 2%)

This paper should be written using the same concepts learned in managerial accounting and applied to planning life after college. Detailed instructions for the paper can be found in the "Resources" folder in Laulima. This paper will be submitted to the dropbox in Laulima. Late submission will only be accepted for an excused purpose.

EXCEL ASSIGNMENTS (30 POINTS, 6%)

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. Late submission will be accepted only for an excused purpose.

HOMEWORK (100 POINTS, 20%)

All the homework will be submitted through Connect. 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. Late homework will be accepted within a week of the due date for 20% of the points earned on the assignment. Each homework assignment can be attempted 3 times before it is submitted. Each homework assignment is worth 10

points. Two of the lowest scores will be dropped in calculating the student's grade. This will result in a total of 100 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. Doing the homework will enable you to participate in class and help you with the quizzes and exams. Students are expected to keep current with homework and email the instructor with any questions and/or discuss during office hours.

QUIZZES (60 POINTS, 12%)

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.



GRADING AND EVALUATION

GRADING PERCENTILE

%	POINTS	GRADE
100% - 92%	500 - 460	A
91.9% - 90%	459 - 450	A-
89.9% - 88%	449 - 440	B+
87.9% - 82%	439 - 410	B
81.9% - 80%	409 - 400	B-
79.9% - 78%	399 - 390	C+
77.9% - 72%	389 - 360	C
71.9% - 70%	359 - 350	C-
69.9% - 68%	349 - 340	D+
67.9% - 62%	339 - 310	D
61.9% - 60%	309 - 300	D-
Below 60%	Below 300	F

EXAMS (100 POINTS EACH, 40%)

There will be two exams during the semester. Each exam will be worth 100 points. This will result in a total of 200 points possible (or 40% of the student's grade). The exams will be administered through Connect. If a student wishes for a paper copy of the exam, this must be requested in advance. Students may use the front and back of a 5x8 index card that will be provided by the instructor to use as notes for the exam. Basic 10-key calculators will be allowed for 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. 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. (A note from your parents, spouse, or significant other is not acceptable documentation.)

FINAL EXAM (100 POINTS, 20%)

The final exam will be cumulative. 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 100 points (or 20% of the student's grade).

The final exam will be administered during the final examination period. The final exam must be taken on the scheduled date and time. See the course schedule (p. 9) for the final exam date and time (location will be announced closer to the date of the exam).

EXTRA CREDIT (UP TO 12 POINTS)

The extra credit opportunities will be detailed in Laulima under the "Resources" folder. There will be a pool of 12 extra credit points:

- Up to 3 points for **office hours** (1 point for each visit)
- Up to 8 points for various **participation** opportunities
- Up to 6 points on **clubs/workshops** related to Business/major (2 points each)

Note: no extra credit submissions will be received after **Sunday, December 10th, 2023**

MAKE-UP/LATE POLICY

- **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.
- **Quizzes:** No make-up quizzes will be given, and you will be given a zero as you will be allowed to drop your lowest score.
- **Paper and excel assignments:** Late submission will be accepted only for an excused purpose.
- **Homework assignments:** Late homework will be accepted within a week of the due date for 20% of the points earned on the assignment. Two of your lowest scores will be dropped.



CAMPUS POLICIES AND COURSE CONDUCT



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:

<https://manoa.hawaii.edu/studentsuccess/conduct-code/policies/>

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 by the University Student Conduct Code.



CAMPUS POLICIES AND COURSE CONDUCT



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/>



CLASSROOM BEST PRACTICES

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. 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.

+ THE EXTRAS

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/>

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 (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

HOW TO ADDRESS EMAILS

Please include the section number in the subject line. When asking questions about homework, please detail the question number and include a screenshot in order to obtain a quick and accurate response.

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>

OFFICE HOURS BY 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 (complete no-show), it is at the instructor's discretion if they're willing to set up another appointment outside of regular office hours.



COURSE SCHEDULE

**T AUG
22**

Introduction and course overview;
Ch. 1: Accounting Business

**R AUG
24**

Ch. 1: Accounting Business

**T AUG
29**

Ch. 1: Accounting Business

**R AUG
31**

Ch. 1: Accounting Business

**T SEP
5**

Ch. 2: Accounting for Business
Transactions

**R SEP
7**

Ch. 2: Accounting for Business
Transactions

**T SEP
12**

Ch. 13: Analysis of Financial Statements

**R SEP
14**

Ch. 13: Analysis of Financial Statements

**T SEP
19**

Ch. 14: Managerial Accounting Concepts

**R SEP
21**

Ch. 14: Managerial Accounting Concepts;
REVIEW - Exam 1

**T SEP
26**

EXAM 1 – CH. 1, 2, 13, AND 14

**R SEP
28**

Ch. 15: Job Order Costing

**T OCT
3**

Ch. 15: Job Order Costing

**R OCT
5**

Ch. 15: Job Order Costing;
Ch. 17: ABC and Analysis

**T OCT
10**

Ch. 17: ABC and Analysis

**R OCT
12**

Ch. 17: ABC and Analysis

**T OCT
17**

Ch. 18: Cost Behavior and CVP Analysis

**R OCT
19**

Ch. 18: Cost Behavior and CVP Analysis

**T OCT
24**

Ch. 19: Variable Costing and Analysis

**R OCT
26**

Ch. 19: Variable Costing and Analysis;
REVIEW - Exam 2



COURSE SCHEDULE

**T OCT
31**

EXAM 2 – CH. 15, 17, 18, AND 19

**R NOV
2**

Ch. 20: Master Budgets and Planning

**T NOV
7**

Ch. 20: Master Budgets and Planning

**R NOV
9**

Ch. 20: Master Budgets and Planning

**T NOV
14**

Ch. 21: Flexible Budgets and Standard Costs

**R NOV
16**

Ch. 21: Flexible Budgets and Standard Costs

**T NOV
21**

Ch. 22: Performance Measurement and Responsibility Accounting

**R NOV
23**

HOLIDAY: THANKSGIVING BREAK

**T NOV
28**

Ch. 22: Performance Measurement and Responsibility Accounting

**R NOV
30**

Ch. 23: Relevant Costs for Managerial Decisions

**T DEC
5**

Ch. 23: Relevant Costs for Managerial Decisions

**R DEC
7**

REVIEW – FINAL EXAM

FINAL DATE: (W) DECEMBER 13TH

TIME: 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/fall/>

IMPORTANT DUE DATES:

T 8/29 – LAST DAY TO REGISTER/ADD COURSES/CHANGE GRADE OPTION

M 9/4 – Chapter 1 HW due

M 9/11 – Ch. 2 HW due

T 9/12 – LAST DAY TO DROP WITHOUT A “W” GRADE AND LAST DAY TO OPT OUT OF CONNECT PROGRAM

M 9/18 – Ch. 13 HW due

W 9/20 – Excel Assignment #1

Su 9/24 – Ch. 14 HW due*

M 10/9 – Ch. 15 HW due

M 10/16 – PAPER DUE

M 10/16 – Ch. 17 HW due

M 10/23 – Ch. 18 HW due

SU 10/29 – CH. 19 HW DUE*

M 10/30 – LAST DAY TO DROP WITH A “W” GRADE

M 11/13 – Ch. 20 part I HW due

M 11/20 – Ch. 20 part II HW due

M 11/27 – Ch. 21 HW due

W 12/6 – Excel Assignment #2

Su 12/10 – Ch. 22 & 23 HW due*

SU 12/10 – LAST DAY FOR EXTRA CREDIT OPPORTUNITIES

*Homework due before exams will be due on Sundays

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