



UNIVERSITY of HAWAII  
**WINDWARD COMMUNITY COLLEGE**

Ke Kulanui Kaiāulu o ke Ko'olau

**ACC 201**

Fall/2024

3 Credits | CRN 64104

## Windward Community College Mission Statement

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Windward Community College offers innovative programs in the arts and sciences and opportunities to gain knowledge and understanding of Hawai'i and its unique heritage. With a special commitment to support the access and educational needs of Native Hawaiians, we provide the Ko'olau region of O'ahu and beyond with liberal arts, career and lifelong learning in a supportive and challenging environment – inspiring students to excellence.

## Instructor Information

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### How to Contact Your Instructor

Deacon Hanson

Office: Palankila 132; (808) 224-2278

Zoom Meetings: Students may schedule Zoom meetings with the instructor.

Email: [dhanson@hawaii.edu](mailto:dhanson@hawaii.edu)

### About

My name is Deacon Hanson. I have been teaching at Windward Community College for several years. Prior to moving into academia, I worked in the accounting profession in various capacities. I look forward to working with all of you over the next eight (8) weeks.

### Alternate Contact Information

If you are unable to contact the instructor, have questions that your instructor cannot answer, or for any other issues, please contact the Academic Affairs Office:

- Location: Alaka'i 121
- Phone: (808) 235-7422

## Course Information

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### Catalog Description

Introduction to accounting theory and methods used to record and report financial information according to generally accepted accounting principles.

### Activities Required at Scheduled Times Other than Class Times

Because this is an online asynchronous course, most of the assigned activities will occur at unscheduled times. Students are required to have two (2) one-on-one Zoom meetings with the instructor during the term of the course. The following is a listing of the required course tasks and their respective point values:

<u>Assignment / Task</u>	<u>Points</u>
Homework	40
Quizzes	15
1st Zoom Meeting With Instructor	10
2nd Zoom Meeting With Instructor	10
Final Exam (Comprehensive)	15
Discussion Forum	<u>10</u>
Total	100

### Student Learning Outcomes

As a result of taking this course, students can expect to attain the following outcomes (a list of the course's student learning outcomes are also listed in the [current catalog](#)):

1. Describe and understand the nature, environment and role of accounting as it relates to individuals, business organizations, and the business community.
2. Analyze, record, and report the business activities and transactions of a service and/or merchandising type organization using generally accepted accounting principles (GAAP).
3. Understand and describe what internal controls are, including its basic components and limitations, and apply internal control activities in the control of cash and merchandising transactions.
4. Apply GAAP in accounting for financial assets and liabilities including, but not limited to, short-term financial assets, inventories, long-term assets, and current liabilities.

## Required Materials

The student will need access to the applicable chapters in Hongren's Financial & Managerial Accounting 7th Edition, Pearson. The student also needs access to the MyAccountingLab on-line course site. The following is the Textbook title and related ISBN's:

ISBN 10: 0-13-650527-9

ISBN 13: 978-0-13-650527-3

Students registering in this course will have access to the electronic version of the above listed materials via WCC's IDAP program. The IDAP arrangement allows students to access this course material via the Vital Source menu item in Laulima.

## Course Format

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This course is fully online and will run during the first eight (8) weeks of the fall 2024 term. Students will interact with their fellow classmates via the Laulima Discussion Forum. The instructor will communicate with students using the UH email system, the Laulima private messaging tool, and through the Laulima Discussion Forums. Students are required to meet twice with the instructor via Zoom over the eight (8) week term. If students need to meet more than twice with the instructor, additional Zoom meetings can be scheduled. Additionally, students are welcome to contact the instructor by telephone, text, and/or email. The instructor makes it a point to respond promptly to all student related communication. Students are expected to follow the schedule which is listed on the last page of this syllabus.

## Course Technology (Optional)

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### Laulima Learning Management System

- [Laulima \(Sakai\) Accessibility](#)
- Laulima will be unavailable daily from 3:00 am-4:00 am HST for server backup and maintenance.
- Laulima automatically logs you out *if it does not detect activity for two hours*. A warning message will appear, notifying you of the lack of activity. Activity is defined as clicking a button in Laulima, such as "Save Draft" or "Next" (in a test), clicking on a course tab, or taking an action that sends information to the server.
- Pearson MyAccountingLab, which may be accessed via the Laulima Vital Source tab.

### Regular Substantive Interaction

Online courses at Windward Community College follow these guidelines for ensuring quality instruction: [RSI Definition-WCC](#).

## Other Technology

Review the privacy/security policies before using the technologies we will be using in this class.

- [YouTube](#) is used for delivering some of the course content ([accessibility statement](#), [privacy policy](#))
- [Zoom](#) is used for the Synchronous Sessions and virtual office ([accessibility statement](#), [privacy policy](#))

## Participation Verification

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Campuses are required by federal regulations to verify the participation of students in their classes. In accordance with [Executive Policy 7.209](#), all students in the University of Hawai'i system are required to establish "participation" to ensure that they are not dropped from their class(es). Students who fail to participate by the late registration period for a class will be administratively dropped from that class. Students may also be dropped from dependent prerequisite and/or corequisite classes if both courses do not establish participation.

## Grading Policy

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The grading scale is provided in the Activities Required at Scheduled Times Other than Class Times section of the syllabus.

## Assessment Tasks and Grading

- **HOMEWORK (50 Points Overall)**  
Assigned homework must be submitted via the MyAccountingLab online portal. The last page of the syllabus provides a listing of the chapters and their assigned weeks. Each chapter's homework assignment should be completed during the week listed. MyAccountingLab allows you multiple attempts at each homework problem. As such, students are allowed to make additional attempts at older homework problems throughout the eight (8) week term. Your final homework grade will be determined using an export of your homework scores as of the last day of instruction. Any homework that is submitted after the last day of instruction will not be considered when computing your overall course grade. The overall homework score is computed by averaging all of your chapter homework percentage scores and multiplying that average by 40 points.
- **QUIZZES (10 Points Overall)**  
In MyAccountingLab, you will find a chapter quiz for each assigned chapter. You are required to take the chapter quiz once you have completed the homework for the chapter. Your final points for quizzes will be determined using an export of your quiz scores from MyAccountingLab at the end of the 8-week term. Any quizzes that are submitted after the end of the 8-week term will not be considered when computing your overall course grade.

The overall quiz score is computed by averaging all of your chapter quiz percentage scores and multiplying that average by 10 points.

- **Zoom Meetings with Instructor (15 Points Total)**

Each student will need to meet directly with the instructor via Zoom during the first two weeks of the term and again during the fourth and/or fifth week of the term. Each meeting is worth 7.5 points. Students can schedule their meetings in advance via the STAR application. Students are able to see the instructor's available times in the STAR application.

- **Comprehensive Final Exam (15 Points)**

In the eighth week of the course, we will have a comprehensive final exam. If you have worked through (and understand) all of the assignments over the term, you will be well prepared for the final exam. The instructor will provide a review for the test.

- **DISCUSSION & PARTICIPATION (10 Points)**

The course is eight (8) weeks long. Students are required to participate in assigned Lulima Forum Discussions. These discussions are to be held in Lulima under Forums. Each student must show substantial interaction with his/her fellow classmates by posting and responding in the Lulima forum. The discussion should focus on the course material. To receive the full 10 points for discussion and participation, a student must:

- Make the minimum individual posting to each assigned discussion forum (see instructions in each forum); and
- Respond to a fellow classmate in each week's discussion forum

**OVERALL GRADE (100 Points Available)**

Individual letter grades will be given at the end of the course and will be based on overall accumulation of earned points as detailed above. The Lulima Gradebook will be periodically updated over the eight (8) week term. Letter grades will be assigned to students based on overall point scores as follows:

A	90 POINTS OR MORE
B	BETWEEN 80 POINTS AND 89 POINTS
C	BETWEEN 70 POINTS AND 79 POINTS
D	BETWEEN 60 POINTS AND 69 POINTS
F	BELOW 60 POINTS
I	Incomplete may be given as a temporary grade if a student fails to complete a small part of the course because of circumstances beyond his or her control. The student is expected to complete the

course by the designated deadline in the succeeding semester. If this is not done, the I grade will revert to the contingency grade identified by the instructor.

W Withdrawal grade will only be given if official withdrawal is processed according to published procedures (see current schedule and college catalog).

CR / NC The Credit / No-Credit option is available for this course. Check with Admissions and Records if this is what you decide to do.

### Weekly Assignments

Week	Date	Topic	Due Dates
1	08/26/24	Chapter 1 Accounting and the Business Environment Chapter 2 Recording Business Transactions <b>Mandatory 15 Minute Meeting w/Professor</b>	08/31/24
2	09/01/24	Chapter 3 The Adjusting Process Chapter 4 Completing the Accounting Cycle	09/07/24
3	09/08/24	Chapter 5 Merchandising Operations Chapter 6 Merchandize Inventory	09/14/24
4	09/15/24	Chapter 7 Internal Control and Cash Chapter 8 Receivables <b>Mandatory 15 Minute Meeting w/Professor</b>	09/21/24
5	09/22/24	Chapter 9 Plant Assets, Natural Resources, and Intangibles Chapter 10 Investments	09/28/24
6	09/29/24	Chapter 11 Current Liabilities and Payroll Chapter 12 Long-Term Liabilities	10/05/24
7	10/06/24	Chapter 13 Stockholders' Equity Chapter 14 Statement of Cashflows	10/12/24
8	10/13/24	Chapter 15 Financial Statement Analysis <b>Final Exam (Comprehensive)</b>	10/18/24

\*Bold text denotes a Holiday

## Academic Integrity

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Work submitted by a student must be the student's own work. The work of others should be explicitly marked, such as through the use of quotes or summarizing with reference to the original author.

In this class, students who commit academic dishonesty, cheating, or plagiarism will have the following consequence(s):

Students will receive a failing grade for plagiarized assignments.

All cases of academic dishonesty are referred to the Vice Chancellor for Student Affairs.

[Windward CC Student Conduct Information](#)

[UH System Student Conduct Policy EO 7.208](#)

The use of Artificial Intelligence (AI) has seen a marked increase in academic settings. In this course, you are encouraged to use AI to help expand your understanding of the assigned material. Such use includes querying AI to provide you with better explanations and/or examples; using AI to find working-world examples of an accounting principle applied in industry; etc. Allowable use of AI does not include prompting the AI to craft your written responses to discussion questions or having the AI solve test/quiz questions.

## Student Responsibilities

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- Students are expected to keep pace with the schedule which is listed on the last page of this syllabus. Because the material is comprehensive by nature, falling behind may result in an undesirable overall outcome.
- Please contact me with any questions right away. Waiting too long to take care of an issue may cause you to fall behind in the course. I can be contacted via email, telephone, and text.
- Accounting is the foundation for your future business studies. As a profession, accounting offers many avenues of opportunity. Take the knowledge that you gain in this course seriously, as it will be very useful whether you choose to pursue accounting as a career, or not.

## How to Seek Academic or Technical Support

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### Academic Support

- [Windward Community College Library](#)
- [Library eResources](#)
- [Ka Piko Writing Lab](#)
- [Ka Piko Speech Lab](#)
- [Ka Piko Math Lab](#)

- [Evening and Online Learning at Windward Community College](#)
- [STAR Balance](#)

### Technical Support

- [UH ITS Help Desk](#) – email [help@hawaii.edu](mailto:help@hawaii.edu) or call 956-8883 (or 1-800-558-2669) for Laulima and most technology support. Available 24 hours a day, 7 days a week, including holidays.
- Student Tech Support - email [winhelp@hawaii.edu](mailto:winhelp@hawaii.edu), call 808-235-7437, or stop by in person at Hale La‘akea 228. Available Monday–Friday from 8:00 am–4:00 pm.
- Laulima – Click on the [Request Assistance](#) link at the bottom of any Laulima Page to fill out and submit a question and get your answer via email.
- [Information Security for Students](#)

## College Policies & Support Services

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### Disabilities Accommodations Statement

The Windward Community College’s Disability Student Services Office (WCC-DSSO) is committed to providing equal access to qualified students with disabilities.

If you have a physical, sensory, health, cognitive, or mental health disability that could limit your ability to participate fully in this class, you are encouraged to contact the Disability Specialist Counselor, Roy Inouye, to discuss reasonable accommodations that will help you succeed in this class. The Disabilities Counselor can be reached at 808-235-7448, [wccdsso@hawaii.edu](mailto:wccdsso@hawaii.edu), or stop by the office (Hale Kako‘o 106) for more information.

### Basic Needs

Basic needs include food and housing, childcare, mental health, financial resources, and transportation. Student basic needs security is critical for ensuring strong academic performance, persistence and graduation, and overall student well-being. If you or someone you know is experiencing basic needs insecurity, please see the [UH System Basic Needs website](#).

### Mental Health Counseling

Mental Health and Wellness at Windward Community College counseling services and activities on campus to support students’ life goals as well as their academic goals. Information about services can be found at the [WCC Mental Health & Wellness website](#).

### UH Alerts

The UH Alert emergency notification system alerts the university community in the event of a natural, health or civil emergency. The information you provide will only be used in the event of an emergency that impacts the health and safety of the UH community or the closure of whole



campuses. It will not be shared with others or used for routine UH communications or announcements. To sign up, visit [UH Alerts website](#) for more information.

### **Financial Aid**

If you are receiving financial aid and are contemplating not completing the course, BEFORE you withdraw, it is highly recommended that you contact the Financial Aid Office at 808-934-2712 or email them at [wccfao@hawaii.edu](mailto:wccfao@hawaii.edu) to discuss the impact this decision may have on your financial aid eligibility.

### **Student Conduct Code**

Windward Community College follows the University of Hawai'i Code of Student Conduct which defines expected conduct for students and specifies those acts subject to University sanctions. Students should familiarize themselves with the Code of Student Conduct since, upon enrollment at Windward Community College, the student has placed herself/himself under the policies and regulations of the University and its duly constituted bodies. The disciplinary authority is exercised through the Office of the Vice Chancellor for Student Affairs. Copies of the Student Conduct Code are available at the Office of the Vice Chancellor for Student Affairs or [online](#).

### **Title IX - Sex Discrimination And Gender-Based Violence Resources**

Windward Community College 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, WCC has staff and resources to support and assist you. To report an incident of sex discrimination or gender-based violence, as well as receive information and support, please contact one of the following:

Leslie Cabingabang, UH System Confidential Advocate  
 Phone/Text: (808) 348-0432 or (808) 341-4952  
 Email: [advocate@hawaii.edu](mailto:advocate@hawaii.edu)  
 Office: Hale Kāko'o 107 (Wednesdays)

Mykie E. Menor Ozoa-Aglugub, J.D., Title IX Coordinator  
 Phone: (808) 235-7468  
 Email: [mozoa@hawaii.edu](mailto:mozoa@hawaii.edu)  
 Office: Hale Kāko'o 109

Desrae Kahale, Mental Health Counselor & Confidential Resource  
 Phone: (808) 235-7393  
 Email: [dkahale3@hawaii.edu](mailto:dkahale3@hawaii.edu)  
 Office: Hale Kāko'o 101

Karen Cho, Deputy Title IX Coordinator  
 Phone: (808) 235-7404

Email: kcho@hawaii.edu  
Office: Hale 'Alaka'i 120

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 [manoa.hawaii.edu/titleix/](http://manoa.hawaii.edu/titleix/)