



UNIVERSITY of HAWAII*
WINDWARD
COMMUNITY COLLEGE

ACC 200 Introduction to Accounting I

Summer Session I 2024

Three (3) Credits CRN 63063

Windward Community College Mission Statement

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

How to Contact Your Instructor

Deacon Hanson

Office: Palanakila 132, Phone: (808) 224-2278

Office Hours: By appointment

Email: dhanson@hawaii.edu

ZOOM: Zoom Meetings can be arranged directly with the instructor.

About

Aloha Class,

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 six (6) weeks.

Mahalo,

Deacon

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

Catalog Description

Introduction to managerial and financial accounting and methods used to record and report managerial and financial information to decision makers internal and external to the firm. The student learning outcomes are:

Recommended Preparation: Placement into ENG 100W or higher.

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 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	30
1st Zoom Meeting With Instructor	10
2nd Zoom Meeting With Instructor	10
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:

1. Demonstrate a basic understanding of financial statements, how transactions affect the financial statements and how financial statements are used to evaluate performance.
2. Demonstrate a basic understanding of how financial (and other) information is used by individuals within a company to make decisions about resource allocation and evaluate performance. 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.

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 Lulima.

Course Format

This course is fully online and will run during the first six (6) week summer term. Students will interact with their fellow classmates via the Lulima Discussion Forum. The instructor will communicate with students using the UH email system, the Lulima private messaging tool, and through the Lulima Discussion Forums. Students are required to meet twice with the instructor via Zoom over the six (6) 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

Lulima Learning Management System

- [Lulima \(Sakai\) Accessibility](#)
- Lulima will be unavailable daily from 3:00am-4:00am HST for server backup and maintenance.
- Lulima 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 Lulima such as "Save Draft" or "Next" (in a test), clicking on a course tab, or taking an action that sends information to the server.

Other Technology

Review the privacy/security policies before using the technologies we will be using in this class. Contact me if you would like to discuss the use of alternate options or technologies.

- [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](#))

Grading Policy

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 (40 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 six (6) 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. Homework has been set up logically by the textbook's learning objective. In the homework, there is a mandatory video for each of these learning objectives, followed by a homework problem which addresses the same learning objective. You are encouraged to study by learning objective.
- **QUIZZES (10 Points Overall)**

In Laulima, I have created quizzes for each chapter. You can find these quizzes in the Tests & Quizzes section of Laulima. Each quiz will open at the end of the week in which a chapter is covered and close on the following Monday at midnight. 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 by averaging all of your quiz score percentages and multiplying that average by the 30 points that are available for quizzes. It's important for you to complete quizzes by the end of the week in which the chapter is covered. See the last page of the syllabus for the weeks pertaining to each chapter.
- **Zoom Meetings with Instructor (20 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 10 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.

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

The course is six (6) 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)

Students' individual letter grades will be given at the end of the course and will be based on their overall accumulation of earned points as detailed above. Note: Percentages and points shown at the Lulima website, and at the MyAccountingLab website, are unofficial, and may differ significantly from the student's final course grade. Students who wish to assess their progress during the term should contact the instructor. The Lulima Gradebook will be periodically updated over the six (6) 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.

Academic Integrity

Work submitted by a student must be the student's own work. The work of others should be explicitly marked, such as through 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](#)

Student Responsibilities

- Expectations: Students are expected to keep pace with the schedule provided on the last page of the syllabus. Falling behind is never a good thing in accounting, as the material is cumulative by nature (i.e. if you didn't get chapter 2 then you will not get chapter 3 forward). If you are having trouble, you are expected to reach out to the instructor right away. If you can address your struggle early on, we will have a better chance at a positive outcome.
- I list my cell phone number in the syllabus. This is the best way to call me. You are also encouraged to get familiar with the AskMyInstructor function in the MyAccountingLab. This allows you to send me a working copy of your homework along with your questions. I find that having these together helps me to troubleshoot your problems and questions much more efficiently.
- Accounting is said to be the language of business. The course is challenging, not because of the math involved, which is mainly arithmetic, but because you are learning new terminology and how transactions flow in a business. As it is with learning any language, persistence is key. The Growth Mindset needs to be applied in this course if one aims to be successful. This means that you continue to try, even after you get a problem wrong. This is why I allow you multiple attempts at the homework. If you're unfamiliar with the Growth Mindset, run a quick Google search to get a better understanding.
- Students may check the [Student Notifications](#) page on the website for canceled classes

How to Seek Academic or Technical Support

Academic Support

- MySuccess: Students may be referred for extra help or advising through MySuccess. Students can also explore resources at MySuccess.Hawaii.edu and windward.hawaii.edu/MySuccess

- [Windward Community College Library](#)
- [eBooks Collection](#)
- [Ka Piko Writing Lab](#)
- [Speech Lab](#)
- [Math Lab](#)
- [Evening and Online Learning at Windward Community College](#)

Technical Support

- [UH ITS Help Desk](#) – email 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.
- 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

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 fully participate in this class, you are encouraged to contact the Disability Specialist Counselor Jodi A.-K. Asato 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, or you may 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, among others. 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.

Personal or Mental Health Counseling

UH Alerts

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 to discuss the impact this decision may have on your financial aid eligibility.

Student Conduct Code

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
Office: Hale Kāko'o 107 (Wednesdays)

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

Desrae Kahale, Mental Health Counselor & Confidential Resource
Phone: (808) 235-7393
Email: 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/

Summer Session I 2024 Weekly Calendar

Week	Date	Topic	Due Date
1	5/20/24	F:1: Accounting and the Business Environment F:2: Recording Business Transactions Post to 1.1 Introduction Discussion Forum by 5/25/24	5/25/24
2	5/26/24	F:15 Financial Statement Analysis M:1 Introduction to Managerial Accounting First Instructor Meetings Finished by 5/31/24	6/1/24
3	6/2/24	M:2 Job Order Costing M:3 Process Costing Post to 2.1 Financial Statement Analysis Forum by 6/8/24	6/8/24
4	6/9/24	M:5 Cost Volume Profit Analysis M:6 Variable Costing Post to 3.1 Financial Statements Discussion Forum by 6/15/24	6/15/24
5	6/16/24	M:7 Master Budgets M:8 Flexible Budgets and Standard Cost Systems Second Instructor Meetings Finished by 6/21/24	6/22/24
6	6/23/24	M:9 Responsibility Accounting & Performance Measurement M:10 Short-Term Business Decisions	6/28/24