UNIVERSITY of HAWAIʻI
WINDWARD COMMUNITY COLLEGE
Ke Kulanui Kaiāulu o ke Koʻolau

ACC 201 Introduction to Financial Accounting

Fall/2026

3 Credits | CRN's 62092 (asynchronous)

* This syllabus and/or our Course Schedule is subject to change at any time. I will notify you of any changes via (indicate communication tool/method). Mahalo!

About Windward Community College

Mission Statement

ʻO keia ka wā kūpono e hoʻonui ai ka ʻike me ka hoʻomaopopo i kō Hawaiʻi mau hoʻoilina waiwai. Aia nō hoʻi ma ke Kulanui Kaiāulu o ke Koʻolau nā papahana hou o nā ʻike ʻake akamai a me nā hana noʻeau. Me ke kuleana koʻikoʻi e hoʻohiki ke Kulanui e kākoʻo a e hoʻokumu i ala e hiki kē kōkua i ka hoʻonui ʻike a nā kānaka maoli. Na mākou nō e hoʻolako, kākoʻo a paipai i nā Koʻolau a kō Oʻahu aʻe me nā hana noʻeau ākea, ka hoʻonaʻauao ʻoihana a me ka hoʻonui ʻike ma ke kaiāulu— hōʻaʻano a e hoʻoulu i nā haumāna i ka poʻokela.

Windward Community College offers innovative programs in the arts and sciences and opportunities to gain knowledge and understanding of Hawaiʻi and its unique heritage. With a special commitment to support the access and educational needs of Native Hawaiians, we provide the Koʻolau region of Oʻahu and beyond with liberal arts, career and lifelong learning in a supportive and challenging environment — inspiring students to excellence.

ʻĀina

Windward Community College is located in the ahupuaʻa of Kāneʻohe and Heʻeʻia in the moku of Koʻolaupoko on the island of Oʻahu. Both ahupuaʻa are directly connected to the moʻo ʻōlelo of Pāpa and Wākea, who are seen as the ancestors of the Hawaiian nation. The campus sits beneath the puʻu of Keahiakahoe, which is also connected to many moʻo ʻōlelo of this ʻāina. Because wind names and rain names are associated with specific ʻāina, the rain name of Kāneʻohe is known as the ʻĀpuakea and the rain name of Heʻeʻia is the Ulumano.

Instructor Information

About Your Instructor

Aloha Class,

My name is Deacon Hanson, I am from Kaua'i. I graduated from the University of Hawai'i and worked in the accounting profession for several years before starting a career in academia. I have been instructing accounting for 15+ years now. I apply a working world approach to my

instruction. Students are responsible for completing the course work and for reaching out to me when they face challenges with the assignments. As in the workplace, you have to ask for assistance when you do not know how to do something or you will be left behind. It's better to ask earlier than later. In this course, you will use the Lamakū Q&A Forum to ask me questions and I will respond in that same forum. We do this so everyone in the class has the opportunity to see the question and see my response. I also give you a lot of opportunity to rework assignments, just as you would do at your job. Most employers will want you to redo your work if it is not up to their standards.

I hope to help you all gain a better understanding of accounting and its function in the business world. Accounting is the "language of business". It communicates an organization's financial health and activity.

Let's have a great term.

Deacon

How to Contact Your Instructor

Deacon Hanson, Associate Professor of Accounting & Business

Virtual Office: ZOOM: The URL will be provided in Lamakū

- Office Hours (by appointment): You may book your appointment(s) via that STAR Balance App. You will see a listing of my available times in the STAR Balance App.
    - Office: Palanakila 132, Office: (808)236-9237 Cell: (808)224-2278
    - On-campus meetings: If necessary, face-to-face meetings may be scheduled.
- Email: dhanson@hawaii.edu

Response time: I generally respond to email and Q&A on weekdays between 10:00AM and 1:00PM.

Business Certificate and Pathway Program Sheets:

Catalog Description of Business at WCC

Business Academic Subject Certificate (ASC)

Business Pathway

Asking Course Questions

Please use course Q&A in Lamakū Discussions for all general course questions about content, activities, due dates, how work will be graded, etc. I will check Q&A weekdays between 10:00AM and 1:00PM and provide follow-up information there.

Email specific grading questions and/or personal matters, per FERPA, to keep your information protected. Please use Lamakū Email instead of UH Gmail or other email.

* While Lamakū has an Instant Message feature, I prefer email. Please feel free to use Instant Message to communicate with your classmates if you like.

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: Alakaʻi 121
- Phone: (808) 235-7422

Contingency Plan

If there is an outage, weather situation, or family emergency on my end, I will do my best to find a way to communicate an update as soon as possible about my return to the course. Mahalo in advance for your understanding and I hope you will do the same.

Course Format & Structure

This course is offered in an 8-week time frame. Please note that this is not a self-paced course; our course schedule is provided in this syllabus.

We have two sections of ACC 201 coupled into one course that shares the same Lamakū site and the same MyAccountingLab course. Both sections participate in the same discussion forums and complete the same work over the 8-week course term:

- Synchronous activities, such as our weekly meeting on Wednesdays at 10:00 are officially for the Synchronous section of our class but all students are welcome to attend and fully participate. If you are an asynchronous student, you may want to consider attending on Mondays to gain a better understanding of the material and/or to reinforce what you have learned via the asynchronous modality.
- Content release: All course modules are available from the start of term. The calendar near the end of this syllabus lists the completion dates for each module. Please keep pace with this schedule. It is very difficult to catch up if you fall behind.
- The majority of the student/instructor interaction is in an asynchronous format. As you will note in the syllabus, you are required to have two (2) live Zoom meetings with the instructor over the 8-week course term. Additionally, you are required to post your questions in the Q&A Discussion Forum. You are welcome to post as many questions as needed. We also have four (4) topic specific Discussion Forum Questions over the 8-week course term.

Regular Substantive Interaction (RSI)

Online courses at Windward Community College follow the college's RSI Definition for ensuring quality instruction. You can expect me to communicate with you frequently (and in a timely fashion) about our coursework in the following ways during our 8-week:]

- *Announcements: At the beginning of each* week students can expect regular announcements which provide you with the plan for the week along with other important information.
- *Assignments:* The Lamakū gradebook will be updated on a regular basis, approximately every two to three weeks. Your homework and quiz grades are computed as the average

chapter scores multiplied by the total possible points. You will also be given credit for your instructor meetings, and discussion posts during these grade updates. The final exam grade will be available in Lamakū at the end of the 8-week term. I will provide necessary feedback to each student based on these periodic assessments.

- *Discussions:* I will monitor your discussion forum activity on a weekly basis and will update your gradebook accordingly when I make my periodic gradebook updates. For the Q&A Discussion Forum, I will respond as indicated above. I will add to the other discussions as I see needed.
- *Publisher activities:* I will provide video examples that will aid you in your completion of the MyAccountingLab coursework. While my video examples may not be the exact problems that you're working on, the topics are very similar and you will find great value in what I demonstrate. Students should post any MyAccountingLab assignment related questions to the Q&A Discussion Forum where I will provide a detailed response and feedback. I will provide my feedback responses in the Q&A Discussion forum according to the turnaround time listed above.
- *Q&A:* I will check the Q&A Lamakū Discussions on weekdays between 10:00AM and 1:00PM.
- *Quizzes and Exams:* The primary source of Quiz and Exam feedback will come from the MyAccountingLab generated answers which appear once the quiz/exam deadline has lapsed. From these results, I will provide key areas to focus on shortly after the deadline.
- *Student Check-Ins:* Students are required to schedule two (2) Zoom meetings with me over the 8-week term. All scheduling will be student initiated via the STAR App. These meetings are meant to check in and see how you are doing in the course.
- *Study Sessions*: Prior to the final exam, I will utilize the normal Monday 10:00AM Zoom meeting as an exam review/prep session. All students, asynchronous and synchronous are encouraged to attend.

All course activity due dates are listed in the course schedule on the last page of the syllabus. Please check your UH email often and set your Lamakū Notifications (both email and D2L Brightspace Pulse App) to receive course notices, such as grading updates, announcements, and activity reminders. I will keep our Lamakū course Grades as current as possible.

Participation Verification

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). Effective Fall 2021, 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.

Course Information

Catalog Description

Introduction to accounting principles and practices used to record and communicate financial information. Analyze methods for valuing assets, liabilities, and equity of an organization.

Recommended Preparation: Placement into ENG 100W or higher.

Student Learning Outcomes

Students can expect to attain the following outcomes as a result of taking this course:

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.

(A list of the course's student learning outcomes are also listed in the current catalog)

Course Materials

Required

The student will need access to the applicable chapters in Hongren's Financial & Managerial Accounting 8th 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: 0-13-785865-5

ISBN-13: 978-0-13-785865-1

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 Lamakū.

- Regular access to a computer with internet (desktop or laptop).
    - Windward offers free laptop and WiFi hotspot check-out to students (first-come, first-served), as well as software and other tech discounts; see Ka Piko Student Tech Support for information.
    - UH Online provides an online learning Readiness Activity and an Orientation to Online Learning that Windward CC students may take to see if online learning is a good fit.

- Additional required ACC 201 materials will be posted in Lamakū Content.]

Optional

- D2L Brightspace Pulse App (free download from app stores). Allows students to access Lamakū using their mobile device.

Lamakū Learning Management System (Required) (https://lamaku.hawaii.edu/d2l/home)

Learn about the Hawaiian meaning of the word "lamakū": Lamakū Pronunciation, Meaning, and Importance.

- UHCC Lamakū Student Resources (how-to videos)
    - Contact UH ITS for 24/7 Lamakū assistance.
- Lamakū courses will appear 5 days before the first day for the academic term and will become inactive (no longer be available to access) 3 weeks after the end of the term. Be sure to save any coursework you may need from Lamakū *during* the term.
- Lamakū automatically logs you out *if it does not detect activity for three hours*. A warning message will appear, notifying you of the lack of activity. Activity is defined as clicking a button in Lamakū, 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

D2L Brightspace, the parent company of Lamakū, recommends users choose the latest versions of Google Chrome, Mozilla Firefox, Microsoft Edge, or Apple Safari as their internet browser. Note, the MyAccountingLab publisher resource works best with Google Chrome. You also will need to disarm your pop-up blocker in order to utilize MyAccountingLab.

We recommend that students update their internet browser at the start of each term, search how to allow pop-up windows, adjust their cookies, and clear device history. Also, fully restart your computer and/or device from time-to-time to optimize performance.

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

- Adobe Reader is used to read course files (accessibility statement, privacy policy)
- Google Drive is UH-provided cloud storage (accessibility statement, privacy policy)
- Google Docs is used to create documents (accessibility statement, privacy policy)
- Google Sheets is used to create assignment and reference worksheets (accessibility statement, privacy policy)
- Google Slides is a presentation authoring software provided by UH (accessibility statement, privacy policy)
- 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)

- Microsoft Word, Excel, etc. are used.

Grading Policy

Homework and Quizzes are graded based on their respective overall average chapter percentage. In other words, I will average your chapter percentages for homework and multiply that average percentage by the total available homework points (40). The same process is used to get your overall quiz grade. I encourage you to work and rework your homework over the 8-week term. It has been shown that you learn problem based material with more repetition. I will use your highest scores, so you should not hesitate when deciding whether or not to rework an assignment. Please note that the reworked assignment will not be exactly the same as the original, so you will continue to be challenged. This is the best way to learn accounting.

Grading Scale

Course Activity	Points Toward Final Grade
Homework	50
Quizzes	20
First Instructor Meeting (Substantive)	10
Second Instructor Meeting (Substantive)	10
Discussion Forum Posts (Regular)	10
Total	100

Assessment, Tasks, and Grading

- Homework (50 Points)
- Quizzes (20 Points):
- First Instructor Meeting (10 Points)
- Second Instructor Meeting (10 Points)
- Discussion Posts (10 Points)

The homework assignments provide you with simulations of real-world accounting skills which are transferable into the 21st Century workplace of most organizations including place-based and/or culturally-sustaining, Hawai‘i based organizations.

Activities Required at Scheduled Times Other than Class Times

- **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 50 points.

- **QUIZZES (20 Points Overall)**
  There will be a quiz each week in Lamakū. You must take each week's quiz during the assigned week. There will be eight (8) quizzes. Each week's quiz will cover the chapters assigned to that particular week. I will average your quiz scores and multiply that average by 20 points to get your overall quiz grade.

- **Zoom Meetings with Instructor (20 Points Total) (RSI)**
  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) (RSI)**
  The course is eight (8) weeks long. Students are required to participate in assigned Lamaku Forum Discussions. These discussions are to be held in Lamaku under Discussions. Each student must show Regular Substantive Interaction (RSI) with his/her fellow classmates by posting and responding in every assigned Lamaku Discussion 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

Course Schedule

Students may check the Windward Student Notifications page on the website for canceled classes and/or school closures.

Week	Date	Topic	Due Dates
1	08/24/26	Chapter F:1 Accounting and the Business Environment Chapter F:2 Recording Business Transactions **1.1 Introductory Discussion Post Due by Wednesday 8/26/26**	08/29/26
2	08/30/26	Chapter F:3 The Adjusting Process Chapter F:4 Completing the Accounting Cycle **First Professor Meetings completed by Friday 9/4/26**	09/05/26
3	09/06/26	Chapter F:5 Merchandising Operations Chapter F:6 Merchandize Inventory **2.1 Periodic versus Perpetual Inventory Systems Due 9/12/26**	09/12/26
4	09/13/26	Chapter F:7 Internal Control and Cash Chapter F:8 Receivables	09/19/26
5	09/20/26	Chapter F:9 Plant Assets, Natural Resources, and Intangibles Chapter F:10 Investments **3.1 Earnings Per Share Due 9/26/26**	09/26/26
6	09/27/26	Chapter F:11 Current Liabilities and Payroll Chapter F:12 Long-Term Liabilities **Second Professor Meetings completed by Friday 10/2/26**	10/03/26
7	10/04/26	Chapter F:13 Stockholders' Equity Chapter F:14 Statement of Cashflows **4.1 Payroll Due 10/10/26**	10/10/26
8	10/11/26	Chapter F:15 Financial Statement Analysis **Wrap up all work**	10/16/26

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 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

You are welcome and encouraged to use Artificial Intelligence (AI) to aid your learning. Please understand that the common AI tools such as ChatGPT use statistics to look for commonalities and correlations, which is not a direct means of solving any accounting problem. As such, AI tools may generate erroneous answers, so you will need to double check and rework any problems that you use AI to help you with to validate that the AI's answer is correct.

Here are some UH AI Recommendations and AI Icons & Sample Statements.

Student Kuleana

- Please review our Hawai'i-Style Netiquette, which blends the values of ALOHA with approaches to how we should consider treating each other online.
- The last day of class will be March 6, 2026. No work will be accepted after March 6, 2026.
- Windward CC has Grievance Procedures in place, but I encourage us to try to work together first to see if we can work through any troubles. Mahalo!

Academic and Technical Support

Academic Support

- Windward Community College Library
- Library eResources
    - [We are lucky to have our very own Windward CC Librarian embedded in our course to help you! Meet [insert WCC Librarian name/link + link to subject matter Lib Guide from the Library Staff Directory page]
- Library Research Units (LRUs)
- Ka Piko Writing Lab
- Ka Piko Speech Lab
- Ka Piko Math Lab
- Online Learning at Windward Community College
- STAR Balance

Technical Support

- UH ITS Help Desk: email help@hawaii.edu or call (808) 956-8883 (or 1-800-558-2669) for Lamakū and most technology support. Available 24 hours a day, 7 days a week, including holidays.
- Student Tech Support: email 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.
- Lamakū: Click on the Lamakū Help link in the menu bar at the top of the Lamakū homepage to fill out and submit a question and get your answer via email.

- Information Security for Students

College Policies & Support Services

Your instructor may also provide additional resources in your Lamakū course.

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.

Disabilities Accommodations Statement

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, or stop by the office (Hale Kakoʻo 106) for more information.

Financial Aid

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

LGBTQ+

The University of Hawaiʻi system and Windward Community College are committed to building an inclusive community that supports and advocates for all students, staff, and faculty. We welcome all members of our campus community to our campuses: transgender, māhū, and people of all gender identities. All members of our campus community deserve a work and educational environment free from harassment or bullying based on their sexual orientation, gender identity, or expression. For more information, see the University of Hawaiʻi Commission on LGBTQ+ Equality. Windward Community College Commissioner: Scott Sutherland, scottjks@hawaii.edu

Mental Health Counseling

Mental Health and Wellness at Windward Community College provides counseling services and activities on campus to support students' life goals as well as their academic goals. Information about services can be found at WCC Mental Health & Wellness.

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, they have placed themselves 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.

TRiO Program

The Federal TRiO Programs are educational opportunity outreach programs designed to motivate and support students from disadvantaged backgrounds. TRiO includes six outreach and support programs targeted to serve and assist low-income, first-generation college students and students with disabilities in progressing through the academic pipeline from middle school to post-baccalaureate programs. Information about services can be found at Windward CC TRiO.

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:

Desrae Kahale, UH System Confidential Advocate
Phone: (808) 235-7393
Email: advocate@hawaii.edu
Office: Hale Kākoʻo 101

Desrae Kahale, Mental Health Counselor & Confidential Resource
Phone: (808) 235-7393
Email: dkahale3@hawaii.edu
Office: Hale Kākoʻo 101

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

Karen Cho, Deputy Title IX Coordinator
Phone: (808) 235-7404
Email: kcho@hawaii.edu
Office: Hale ʻAlakaʻi 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, refer to the University's Title IX resources, and the University's Policy, EP 1.204.

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 for more information.

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