Instructor: Mei Wang, MBA  
Office Hour: Laulima chat room by appointment nightly at 8pm HST. 
Email: mlng@hawaii.edu; Voice Mail: 429-3088

Prereq: Placement into ENG100 or equivalent

Course Description: An introduction to accounting principles and practices used to record and communicate financial information. Analyze methods for valuating assets, liabilities, and equity of an organization.

Student Learning Outcome:  
Upon completing this course, students should be able to:  
- Acquire a general understanding of Accounting and the many different types of related occupations.  
- Demonstrate an understanding of various basic accounting transactions formats.  
- Read and understand financial statements including income statements and balance sheet.  
- Perform basic accounting functions and analysis including journal entries, bank reconciliation and the compilation of financial statements.  
- Interpret financial data and record such transactions in a journal entry format.  
- Organize and summarize financial transactions into meaningful information for the external users.  
- Analyze the financial strength of a company via financial ratios.

Required Textbook:  
Both ACC201 and ACC202 will be using:  
**Horngren - Financial and Managerial Accounting, 4/e, published by Pearson.**  
There are three purchase options:

1. Textbook with MyAccounting Lab access can be purchased at the HCC bookstore. Use the access code inside the textbook, and follow the below directions:  
   - Download the “ACC201 fall registration handout for wang19377” document on Laulima to register. You will need to first register as a student and then enroll in this course ID “wang19377” in order to see this course. All assignments are already loaded so you should see all of them if you enroll properly. Click on all the tabs on the menu on the left hand side. The online access is good for 3 years so you will be using the same access for both 201 &202.

2. You can also just purchase the etext with MyAccounting Lab access. The online access is good for 3 years so you can use it for both 201 and 202. Follow the directions on #1 above and choose “Purchase with eText”.


3. If you already have the textbook, just purchase the online access. Follow the directions on #1 and choose “Purchase without eText” instead.

NOTE: I have a hard copy textbook on “Reserved” at the library circulation desk. You can check out and use at the library if needed.

**Mandatory Online Tools:**
1. My accounting lab
   Register online to complete homework assignments, quizzes, and exams.
2. UH Portal
   Go to “Laulima” and select this course, click under “Resources” for all course materials.

**Extra Credits**
Periodically I might announce extra credit opportunities. Students can also submit a one page write up of any business article from newspapers and magazines such as the Wall Street Journal and Business Week. You can access the RSS news feed in My Lab to find a suitable article. Students must take initiatives to look for the articles and explain how the real world example relates to course materials. Points will be granted based on how well constructed your article is. No extra credit assignments will be accepted if there are any incomplete homework and quizzes. The last day to submit extra credit assignment will be the last homework assignment due date.

Distribution of points based on assignment categories, you must complete all assignments in all categories to earn a grade (A – D):

<table>
<thead>
<tr>
<th>Assignment Category</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework</td>
<td>30%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>30%</td>
</tr>
<tr>
<td>Midterm Exam</td>
<td>20%</td>
</tr>
<tr>
<td>Final Exam (non-cumulative)</td>
<td>20%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Grading Policy:**
Your final grade will be based on the cumulative % you earned from the above categories.

<table>
<thead>
<tr>
<th>Grade Range</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>91% - 100%</td>
<td>A</td>
</tr>
<tr>
<td>81% - 90%</td>
<td>B</td>
</tr>
<tr>
<td>71% - 80%</td>
<td>C</td>
</tr>
<tr>
<td>61% - 70%</td>
<td>D</td>
</tr>
<tr>
<td>&lt; 60%</td>
<td>F</td>
</tr>
</tbody>
</table>

**Homework Assignments:**
Accounting knowledge is fostered through repetitive exercises. Each chapter is built upon the previous one. Therefore it is very important that you complete all your homework assignments in a chronological order. All assignments must be submitted on the final deadline set on My Lab. These are not graded but you must complete ALL
problems with a passing grade for each chapter in order to receive full credit. Don’t feel pressure to get everything correct in the homework on the first try, as there is no time limit and there are unlimited tries. So keep practicing until you get the passing grade. You can go back to work on homework assignments even after the due dates.

**Quizzes:**
Complete homework first before attempting the quiz for each chapter. Quizzes are graded and have no time limit. You will get three tries. There will be NO extension of quizzes – email with evidence to make a case for your extenuating circumstances.

**Midterm Exam:**
Midterm Exam will cover Chapters 1 – 7. You can take it at home, look for further instructions in the “Midterm” document in Laulima for details about the exam. The test will show up under the “Take a quiz/test” tab when it is open. Not completing the midterm exam will automatically earned you an “F”. There will be NO extension – email with evidence to make a case for your extenuating circumstances.

**Proctored FINAL EXAM:**
It is the university policy that students must take one proctored examination at a testing center of your choice. You are to take the FINAL EXAM at any UH testing center. Take a look at the “UH DL proctoring exam…” document for all the testing centers available. If you are not in Hawaii, please find a testing center convenient for you and provide me with the contact information, so I can make arrangements with the proper personnel at that particular testing center. This exam is not cumulative and will cover Chapter 8 - 14. Review the “Final exam” document for more details.

***IMPORTANT*** Please review the due dates on My Accounting Lab course site during the first week of class. DO NOT wait till the last day to take the final exam at the testing center because something will go wrong and you won’t be able to take the exam. The instructor will not be able to answer any calls or give extensions due to YOUR emergency! Not completing the final exam will automatically earned you an “F” grade.

**Communication:**
From the start of the term until Midterm, I will be sending emails to each of you individually often and provide feedback, as I will be monitoring your progress closely. As the semester goes underway, I may adjust any schedule changes based on the class performance. You, as students, are required to follow all deadlines to the best of your abilities. **Busy working on another class is simply not an excuse to ask for an extension!!!** Falling behind will be detrimental to your success in this course. Don’t hesitate to communicate with me and I will work with you should you encounter any hardship situations.

**Tutoring/Extra help:**
There is an online tutoring available via BRAINFUSE. Go to your Laulima tab “HCC DE student Link” to connect to the site. The HCC DE student tab is a one stop shop for
important resources to help you succeed in distance education courses, so make sure you check it out. You can also schedule a one on one session with me during my online office hour where we can do a chat session on Laulima or My Lab.

Available at the library:
1. a hard copy text book,
2. Accounting DVD set – explanation of theories and examples
3. A booklet to show you how to get the best use of My Lab.
4. Ask the librarians available there to help if you want to do the extra credit assignment but not sure how to do research.

Withdrawal:
Review the university policy for the deadline to withdraw. You must follow the college withdrawal policy. Failure to drop will result in receiving an “F” grade. Please see your academic advisor if you need further clarification on the withdrawal policy. YOU DO NOT NEED TO email your instructor if you want to withdraw.

Student with Disability Statement
Students in this class who need accommodations for a disability should submit documentation and requests to the Services for Students with Disabilities Office (SSD) in Bldg. 2, Rm. 108A. Phone: 845-9282 voice/text or 9272 voice/text for more information. If you have already registered your requests with SSD this semester, please provide a current verification letter from SSD to the instructor. (Rev. 3-29-2004)

Questions? Read the ACC201&202 FAQ as well as ACC201 Quick Notes – located on Laulima course site “Resources”. Or see below for information on My Lab registration. Still can’t find the answer or have any concerns? Contact your instructor.

How students enroll on My Lab

To enroll in a typical course, a student needs to have a:

- **Student access code, a valid credit card, or a PayPal account** – Students get an access code with a new book purchase or by buying the code separately in a student access kit/card at the campus bookstore. Students can also buy access to a course online with a credit card or PayPal account while they are enrolling.

  The student access code is nontransferable and can be used only once.

  If a student is waiting for financial aid, they can access your course without payment. This option grants a student temporary access to your course for 14 days. For more information, see [To request temporary access](#).

- **Course ID** – This number, which identifies your particular course, consists of your last name followed by five digits, for example, wang19377. You must give your students the course ID before they can enroll.
- **Email address** - The student's registration and enrollment confirmation will be sent to this email address. This address is also available to you, the instructor, for course-based communications.

**A student who does not already have a Pearson account** and is enrolling for the first time should follow the registration instructions from the Students area of the MyLab & Mastering website.

**A student who already has a Pearson account** performs the steps in Registering and Enrolling in a New Subject below to enroll in a new course.

**Register and Enroll in a New Subject**
1. Go to the MyLab & Mastering website and click Student in the Register area.
2. Enter the course ID you received from your instructor for your new course, and click Continue.
3. Follow the instructions to either:
   - Use a student access code, purchase access online, or request temporary access.

  **To use a student access code:**
  1. Go to the MyLab & Mastering website and click Student in the Register area.
  2. Enter the course ID provided by your instructor and click Continue.
  3. After verifying your course information, enter your username and password, and click Sign in.
  4. If you don’t have a Pearson account, click Create an account.
  5. Complete the Create an Account page. Helpful hints display to guide you.
  6. Read and accept the license agreement.
  7. Optionally, you can select the check box to help us make our products better and learn about new offers.
  8. Click Create Account.
  9. Click Access Code and enter your six-word access code in the boxes.
  10. Click Finish to complete your registration.
  11. Click Go to Your Course to access your online course.

  **To purchase course access online:**
  1. Go to the MyLab & Mastering website and click Student in the Register area.
  2. Enter the Course ID provided by your instructor and click Continue.
  3. After verifying your course information, enter your username and password, and click Sign in.
  4. If you don’t have a Pearson account, click Create an account.
  5. Complete the Create an Account page. Helpful hints display to guide you.
  6. Read and accept the license agreement.
7. Optionally, you can select the check box to help us make our products better and learn about new offers.
8. Click **Create Account**.
9. Select the button for the access level you want.
10. Select whether you want to pay with a credit card or use PayPal and enter payment information.
11. Click **Review** to review your order details. If you need to change anything, click the **Change** link.
12. Click **Make Payment** to submit your order.
13. Click **Go to Your Course** to access your online course.

**To request temporary access**

If a student is waiting for financial aid, 14 days of temporary course access without payment may be available.

1. Go to the [MyLab & Mastering website](#) and click **Student** in the Register area.
2. Enter the Course ID provided by your instructor and click **Continue**.
3. After verifying your course information, enter your username and password, and click **Sign in**.
4. If you don’t have a Pearson account, click **Create an account**.
5. Complete the Create an Account page. Helpful hints appear to guide you.
6. Read and accept the license agreement.
7. Optionally, you can select the check box to help us make our products better and learn about new offers.
8. Click **Create Account**.
9. To get temporary access to your course, click the link at the bottom of the page.
10. When a confirmation message appears, click **Yes** to complete your registration.
11. You will receive a confirmation email with payment instructions. Click **Go to Your Course** to access your course.

For more help with registration, go to the [Get Started for Students](#) area of the MyLab & Mastering website. For instructions on registration, watch the Register for your course videos.
Tentative schedule:

<table>
<thead>
<tr>
<th>Week of</th>
<th>Chapter reading/My Lab assignment:</th>
<th>Homework/quizzes due date:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 1</td>
<td>1/12 CH 1/CH0, CH1</td>
<td>1/18</td>
</tr>
<tr>
<td>Week 2</td>
<td>1/19 CH2</td>
<td>1/25</td>
</tr>
<tr>
<td>Week 3</td>
<td>1/26 CH3</td>
<td>2/1</td>
</tr>
<tr>
<td>Week 4</td>
<td>2/2 CH4</td>
<td>2/8</td>
</tr>
<tr>
<td>Week 5</td>
<td>2/9 CH5</td>
<td>2/15</td>
</tr>
<tr>
<td>Week 6</td>
<td>2/16 CH6</td>
<td>2/22</td>
</tr>
<tr>
<td>Week 7</td>
<td>2/23 CH7, Appendix C</td>
<td>3/1</td>
</tr>
<tr>
<td>Week 8</td>
<td>3/2 Study for midterm exam ch1-7</td>
<td>3/2-3/30</td>
</tr>
<tr>
<td>Week 9</td>
<td>3/9 CH8</td>
<td>3/15</td>
</tr>
<tr>
<td>Week 10</td>
<td>3/16 CH9</td>
<td>3/22</td>
</tr>
<tr>
<td>Week 11</td>
<td>3/23 Spring Break!</td>
<td></td>
</tr>
<tr>
<td>Week 12</td>
<td>3/30 CH10</td>
<td>4/5</td>
</tr>
<tr>
<td>Week 13</td>
<td>4/6 CH11</td>
<td>4/12</td>
</tr>
<tr>
<td>Week 14</td>
<td>4/13 CH12</td>
<td>4/19</td>
</tr>
<tr>
<td>Week 15</td>
<td>4/20 CH13</td>
<td>4/26</td>
</tr>
<tr>
<td>Week 16</td>
<td>4/27 CH14</td>
<td>5/3</td>
</tr>
<tr>
<td>Week 17</td>
<td>5/4 Study for final exam ch8-14</td>
<td></td>
</tr>
<tr>
<td>Final exam</td>
<td>5/11 Take final exam at a testing center</td>
<td>5/1 - 5/14</td>
</tr>
</tbody>
</table>