



School of Business and Communication
Business Administration

COURSE	AC-204-01-1: Foundations of Financial and Strategic Accounting
SEMESTER	Spring 2026
DAY AND TIME	Mon, Wed & Fri 10:30AM – 11:20AM.
LOCATION	Ching Hall, 254
TEXTBOOK	PrinciplesofAccounting.com , Copyright 2020; Larry Walther
ADDITIONAL ITEMS	Other materials will be posted on the Canvas course website and/or provided in syllabus below.

Instructor Information



Instructor: Professor Richard Y. Kido
Email: rkido@chaminade.edu
Phone: 808-440-4245
Office Location: Kieffer 30
Office Hours: Tue & Thu 11:30 AM - 1 PM
Virtual Office: N/A
Virtual Office Hours: N/A

Communication

To ensure effective communication, I will primarily use email for correspondence. I will make every effort to respond to your inquiries within 24 to 48 hours during the week. Please note that emails received after 1:00 PM on Friday will be addressed on the following Monday. Urgent matters should be communicated early in the week to ensure a timely response.

Instructor Background Information

Professor Richard Y. Kido is an Associate Professor of Accounting in the School of Business and Communication at Chaminade University of Honolulu. He brings extensive professional experience in accounting, finance, and business management, developed through more than two decades of leadership roles in private industry, including service as a chief financial officer across the savings and loan, real estate development, and hospitality sectors.

Prior to entering academia, Professor Kido also operated his own accounting and financial consulting practice, providing advisory services to businesses and nonprofit organizations. His professional background informs his teaching approach, which emphasizes practical application,

real-world decision-making, and the integration of tax concepts into broader business and financial contexts.

Professor Kido teaches accounting courses at both the undergraduate and graduate levels, with academic and professional interests that include nonprofit accounting, service-learning, experiential learning, and accounting education pedagogy. He has been actively involved in curriculum development and academic leadership at Chaminade University, including service as Faculty Senate President and as an academic advisor to accounting majors.

Professor Kido holds a Bachelor of Arts degree from Michigan State University and a Master of Business Administration degree from the University of Hawai‘i at Mānoa. His combined industry and academic experience supports AC-204’s class focus.

School & Department Information

School of Business and Communication

Office Location: Kieffer Hall, Room 12 <https://chaminade.edu/business-and-communication/>

Phone: (808) 739 – 8340

If you have questions regarding the Accounting Department, reach out to your Instructor or the School of Business and Communication.

Course Description & Materials

Catalog Course Description

Every business speaks a language—and accounting is where that language begins. In this course, students learn how financial data becomes the backbone of strategy, insight, and action. From recording real-world transactions to preparing key financial statements, students will see how numbers are more than numbers—they are tools for influence, forecasting, and smart decision-making. This course connects financial and strategic accounting in a way that feels relevant, modern, and alive. Students will explore how financial information supports internal analysis, operational planning, and ethical thinking. Along the way, we introduce the emerging role of AI and technology in transforming how data is interpreted and used to drive results. Whether you're headed into finance, management, entrepreneurship, or tech-driven accounting, this course lays the foundation for how great decisions are made.

Prerequisite: English 102 and Communication 101 are prerequisites for all upper division courses.

Time Allocation

The unit of semester credit is defined as university-level credit that is awarded for the completion of coursework. One credit hour reflects the amount of work represented in the intended learning outcomes and verified by evidence of student achievement for those learning outcomes. Each credit hour earned at Chaminade University should result in a minimum of 45 hours of engagement, regardless of varying credits, duration, modality, or degree level. This equates to one hour of classroom or direct faculty instruction and a minimum of two hours of out-of-class student work each week for approximately fifteen weeks for one semester. Terms that have alternative lengths, such as 10 week terms, should have an equivalent amount of faculty instruction and out-of-class student work to meet each credit hour. Direct instructor engagement and out-of-class work result in total student engagement time of 45 hours for one credit. The number of engagement hours may be higher, as needed to meet specific learning outcomes.

This course is intended to provide students with the accounting knowledge necessary to understand and use financial information in the world of business. Emphasis is placed on understanding accounting terminology and concepts and their practical application to managerial and organizational decision-making. Accounting is a rigorous subject area; consequently, students will be expected to devote a significant amount of time outside of the classroom throughout the term. **This is a three credit hour course requiring 135 clock hours of student engagement, per the official CUH Credit Hour Policy. Students enrolled in this course are expected to spend about 40.66 in class, 3 hours writing response cases/projects, 10 hours studying for the midterm exam, 24 hours revising course cases/projects, and 10 hours studying for the final exam. There will be an additional 47.34 hours of work required beyond what is listed here (course readings, homework assignments, etc.). This additional work will average about 3 hours per week.**

Required Materials

<https://www.principlesofaccounting.com>

Recommended Items

OpenAI ChatGPT: Accessible at <https://chat.openai.com/>

Claude AI: Accessible at <https://claude.ai>

Microsoft Word & Excel

Standard – Calculator

Canvas (<https://chaminade.instructure.com>)

Canvas will serve as the central online platform for this course. Homework, quizzes, and other course materials will be posted on the Canvas course website. You will also use Canvas to

submit assignments, including the term project, and to access quizzes, which will be available online through Canvas on the designated dates.

Learning Outcomes

Program Learning Outcomes (PLOs)

Upon completion of B.A. undergraduate program in Business Administration, the student will be able to:

1. Identify opportunities to advocate for sustainability, service, justice and peace in the business decision-making process.
2. Demonstrate effective business communication skills in oral, written, and technological contexts.
3. Utilize appropriate technologies (such as business software, quantitative methods/modeling techniques, or other advanced analytical tools) in effective business decision making.
4. Analyze international dynamics and cultural differences within the business context.
5. Synthesize the ethical, legal, and/or strategic dilemmas that modern businesses face.
6. Collaborate effectively with teams in various formats including in person and using technological tools.
7. Create effective business strategies by leveraging competitive advantage and using relevant data and knowledge from all foundational areas of business that are appropriate for domestic and international organizations.

Course Learning Outcomes (CLOs)

Upon completion of AC-201, the student will be able to:

- CLO 1.** Apply the accounting cycle to transform transaction data into financial statements and compute key metrics (e.g., working capital, current ratio, debt-to-equity) to support business decisions.
- CLO 2.** Evaluate accounting and financing alternatives using ethical reasoning and professional responsibility frameworks to support sound organizational judgment.
- CLO 3.** Identify and articulate how accounting information can be used to promote stewardship, sustainability, and responsible decision-making that considers community impact.

Marianist Values

This class represents one component of your education at Chaminade University of Honolulu. An education in the Marianist Tradition is marked by five principles and you should take every

opportunity possible to reflect upon the role of these characteristics in your education and development:

1. Education for formation in faith.
2. Provide an integral, quality education.
3. Educate in family spirit.
4. Educate for service, justice and peace, and integrity of creation.
5. Educate for adaptation and change.

This course directly reflects the Marianist values of **providing an integral, quality education** and **educating for adaptation and change** by positioning accounting as an integrated system for understanding, evaluating, and guiding business decisions. Students engage with the full accounting cycle and apply financial information in realistic organizational contexts, emphasizing how accounting data supports ethical judgment, responsible stewardship, and informed decision-making.

Through applied case-based learning and structured analysis, students develop the ability to interpret financial statements, evaluate alternatives under policy and resource constraints, and consider the broader implications of financial decisions on organizations and communities. The course further emphasizes adaptation and change by introducing students to emerging considerations in sustainability, governance, and technology-enabled analysis, preparing them to respond thoughtfully to evolving business environments. This approach encourages disciplined thinking, ethical awareness, and lifelong learning consistent with the Marianist tradition and the demands of modern business practice.

Native Hawaiian Values

Education is an integral value in both Marianist and Native Hawaiian culture. Both recognize the transformative effect of a well-rounded, value-centered education on society, particularly in seeking justice for the marginalized, the forgotten, and the oppressed, always with an eye toward God (Ke Akua). This is reflected in the ‘Olelo No‘eau (Hawaiian proverbs) and Marianist core beliefs:

1. Educate for Formation in Faith (Mana) E ola au i ke akua (‘Olelo No‘eau 364) May I live by God.
2. Provide an Integral, Quality Education (Na‘auao) Lawe i ka ma‘alea a kū‘ono‘ono (‘Olelo No‘eau 1957) Acquire skill and make it deep.
3. Educate in Family Spirit (‘Ohana) ‘Ike aku, ‘ike mai, kōkua aku kōkua mai; pela iho la ka nohana ‘ohana (‘Olelo No‘eau 1200) Recognize others, be recognized, help others, be helped; such is a family relationship.

4. Educate for Service, Justice and Peace (Aloha) Ka lama kū o ka no‘eau (‘Ōlelo No‘eau 1430) Education is the standing torch of wisdom.
5. Educate for Adaptation and Change (Aina) ‘A‘ohe pau ka ‘ike i ka hālau ho‘okahi (‘Ōlelo No‘eau 203) All knowledge is not taught in the same school

Alignment of Course Learning Outcomes

	CLO 1	CLO 2	CLO 3	
Marianist Values	2	2	2 & 5	
PLOs	2	4	7	
Native Hawaiian Values	2	2	2 & 5	
Gen Ed Learning Outcomes (if applicable)				

Course Activities

Attendance Grading Policy

Attendance is an important part of your success in this class. Beginning January 16, 2024, **10% of your overall course grade** will be based on attendance.

- Each student is allowed up to **two (2) unexcused absences** without penalty.
- Absences excused by a doctor’s note, official documentation, or an athletics absentee schedule will not count against you.
- Starting with the **third unexcused absence**, you will lose **2.5% of the attendance grade** (out of the total 10%) for each additional class missed.
- Once you reach a total of **six (6) unexcused absences** (including the first two free ones), you will have lost the entire **10% attendance grade**. At that point, the highest overall course grade possible will be **90%**.

This structure rewards consistent participation while recognizing legitimate reasons for missing class.

Homework

The assignments as indicated on the Course Schedule are to be turned-in the class period following the assigned date. All homework assignments are to be turned in through canvas using either an excel spreadsheet, word document or pdf file of handwritten homework. Late homework will be discounted accordingly. Each homework assignment is worth 10 points.

“...there are people who try to look as if they are doing a good and thorough job, and then there are the people who actually damn well do it, for its own sake.”

— John D. MacDonald

Signature Case Analysis

This course includes a required **Signature Case Analysis** designed to integrate accounting mechanics with financial interpretation, ethical reasoning, and values-based decision-making. Working in small groups of **two to three students**, participants will assume the role of organizational management and apply the accounting cycle to a comprehensive case provided by the instructor.

As part of the Signature Case, student groups will prepare and analyze financial information beginning with an opening balance sheet and progressing through transaction analysis, adjustments, and the preparation of financial statements. In addition to completing the accounting cycle, students will evaluate key financial measures, assess constraints and trade-offs, and develop a reasoned recommendation supported by quantitative evidence.

The Signature Case is intentionally structured to address the Program Learning Outcomes for which AC-204 is responsible. **PLO-2 (Quantitative Reasoning)** is addressed through financial analysis and interpretation of accounting data; **PLO-4 (Ethics)** is addressed through evaluation of professional responsibilities and the ethical implications of financial decisions; and **PLO-7 (Marianist Values)** is addressed through consideration of stewardship, sustainability, and responsible organizational decision-making. The case culminates in a professional, management-level communication that clearly articulates the financial and ethical basis for the group's recommendation.

Use of analytical and generative tools, including ChatGPT, may be permitted as support for organizing information or clarifying concepts; however, all calculations, interpretations, and final judgments must reflect the independent work and understanding of the student group.

Quizzes

There will be one quiz during the course worth 25 points. The quiz will cover materials from the chapters discussed during our regular class sessions. Quizzes cannot be made up; any missed quiz, regardless of the reason for the absence, will result in a grade of zero. All quizzes will be available through Canvas on the evening of the scheduled class session. You will have from the evening on the day of the class session until 11:59 PM Hawaii-Aleutian Standard Time (HSAT) the designated due date to complete the Quiz (i.e. quizzes are typically due on the evening of the following day of issuance), which is to be placed in the appropriate drop box in Canvas. The timing of Quizzes may be adjusted as the necessity arises to do so. Again, any missed quiz will result in a grade of a zero.

Midterm Exams

As indicated on the course schedule, there will be one midterm exams worth 100 points. Students will lose 5% from your raw score for each day exams are past due up until the date the professor reviews the exam. Student who have not completed their exams prior to the professor's review will receive an automatic zero for that exam.

Final Exam

The Final Exam will be distributed on Wednesday April 22nd 2026. The exam is cumulative and covers all modules. The completed exam should be uploaded into the AC-201 Class Canvas site for grading no later than Wednesday April 29th 2026 at 12:10pm

Course Policies

Attendance

All students are responsible for the grade that they earn in this class; an essential part of the learning process is being present (Attending the Class Lectures and Listening to Supplemental Pre-recorded Playback Mini Help Lectures).

Accept – then act. Whatever the present moment contains, accept it as if you had chosen it. Always work with it, not against it. - Eckhart Tolle

Late Work

All assignments, projects, and exams are due on the dates specified in the course schedule. Work submitted late will ordinarily receive a **grade of zero**. Exceptions will only be considered if circumstances are serious, documented, and **discussed with the professor in advance**. Quizzes cannot be made up under any circumstances. Students are encouraged to monitor deadlines closely through Canvas and communicate proactively to avoid late penalties.

Extra Credit

Opportunities for extra credit will be offered periodically throughout the semester and will be connected to **projects, exams, and assignments**. These opportunities are designed to reward consistent effort and engagement across a broad section of course activities rather than as last-minute grade recovery options. Extra credit assignments must be completed by the designated deadlines and submitted through Canvas when applicable. Students should not assume that extra credit will always be available and are encouraged to complete all regular course requirements with care.

Changes to the Syllabus

While the provisions of this syllabus are as accurate and complete as possible, your instructor reserves the right to change any provision herein at any time. Every effort will be made to keep you advised of such changes, and information about such changes will be available from your instructor.

Grades of Incomplete

A grade of **Incomplete (I)** will only be granted in alignment with **Chaminade University policies**. An Incomplete is not an alternative to missed deadlines, lack of effort, or poor

performance. Unless a student has formally withdrawn within the University's deadlines, failure to complete coursework will result in a **final grade of F**.

Final Grades

Grading and Assignments

Grades will be based on the following:

Attendance Grading Policy	39 points
Pre(CCP) Class Survey	7.5 points
Homework	50 points
Signature Case Analysis	90 points
Quizzes(Take Home) (1)	25 points
Midterm Exams (1)	100 points
Post(CCP) Class Survey	7.5 points
Final Exam	<u>110 points</u>
Total	430 points

Final Grades: Point Break Down:

387 – 430 points	A
344 – 386 points	B
301 – 343 points	C
258 – 300 points	D
Below 258 points	F

Note that a “D” grade will require the retaking of the course to fulfill this course as a prerequisite as prescribed in the Chaminade Undergraduate Catalog. **Students who display a high level of proficiency in time management, prioritizing and understanding of accounting concepts and principles covered by maintaining an average cumulative grade equivalent to an “A”; just prior to the final distribution, will not be required to complete the final exam. Those students whose cumulative grades are below the average of an “A” will be required to take the final exam.**

“Nothing in the world can take the place of persistence. Talent will not; nothing is more common than unsuccessful men and women with talent. Genius will not; unrewarded genius is almost a proverb. Education alone will not; the world is full of educated derelicts. Persistence and determination alone are omnipotent.”

— Calvin Coolidge

Important Information

Academic Honesty

Academic honesty is an essential aspect of all learning, scholarship, and research. It is one of the values regarded most highly by academic communities throughout the world. Violations of the principle of academic honesty are extremely serious and will not be tolerated.

Students are responsible for promoting academic honesty at Chaminade by not participating in any act of dishonesty and by reporting any incidence of academic dishonesty to an instructor or to a University official. Academic dishonesty may include theft of records or examinations, alteration of grades, and plagiarism, in addition to more obvious dishonesty.

Questions of academic dishonesty in a particular class are first reviewed by the instructor, who must make a report with recommendations to the Dean of the Academic Division. Punishment for academic dishonesty will be determined by the instructor and the Dean of Academic Division and may include an “F” grade for the work in question, an “F” grade for the course, suspension, or dismissal from the University.

For the most up to date information, please refer to the [Academic Honesty Policy](#) on the Chaminade University Catalog website.

TITLE IX AND NONDISCRIMINATION STATEMENT:

Chaminade University of Honolulu is committed to providing a learning, working and living environment that promotes the dignity of all people, inclusivity 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. 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. For pregnant and parenting students, I am also obligated to provide you with similar resources for support and protections available to you. My goal is to make sure that you are aware of the range of options available to you and have access to the resources and support you need.

Nondiscrimination Policy & Notice of Nondiscrimination

The university is committed to comply with all State and Federal statutes, rules, and regulations which prohibit discrimination. The university is committed to a policy of nondiscrimination on the basis of race, sex, gender identity and expression, age, religion, color, national origin (including shared ancestry and ethnic characteristics), ancestry, citizenship, disability, genetic information, marital status, breastfeeding, arrest and court record (except as permissible under State law), sexual orientation, or status as a covered veteran. Inquiries about Title IX or general Civil Rights concerns may be referred to the University’s Title IX Coordinator, the U.S.

Department of Education's Office for Civil Rights, or both and contact information may be found [HERE](#). *On-campus Confidential Resources may also be found here at [CAMPUS CONFIDENTIAL RESOURCES](#).*

The University's Nondiscrimination Policy and Grievance Procedures can be located on the University webpage at: <https://chaminade.edu/compliance/title-ix-nondiscrimination-policies-procedures/>.

To report information about conduct that may constitute sex discrimination or make a complaint of sex discrimination under Title IX, please refer to the [Campus Incident Report form](#). Chaminade University of Honolulu prohibits sex discrimination in any education program or activity that it operates.

The NOTICE of NONDISCRIMINATION can be found here: [Notice of Nondiscrimination](#).

Hazing Prevention Resources and Athlete Helpline:

Assists athletes, parents, coaches, and any allies interested in ensuring physical and mental safety for sports communities by offering confidential emotional support, crisis intervention, informational athlete-focused resources, and guidance related to concerns about any type of abuse—including hazing.

Chaminade University's Hazing Policy:

<https://catalog.chaminade.edu/studenthandbook/codeofconduct>

<https://hazingpreventionnetwork.org/athlete-helpline/>

<https://hazingpreventionnetwork.org/how-to-report-hazing/>

Basic Needs Resources: <https://chaminade.edu/basic-needs/>

Campus Safety/ SafeSwords

A program for students, faculty and staff, who may feel uncomfortable or unsafe walking alone on campus, at any time of the day. Call security, and a security professional will meet you at your location on campus. The security professional will escort you to your residence hall, car, etc. Students may utilize this when walking to and from night classes around campus or after late night events. [SafeSwords Webpage](#)

CUH Alert Emergency Notification

To get the latest emergency communication from Chaminade University, students' cell numbers will be connected to Chaminade's emergency notification text system. When you log in to the Chaminade portal, you will be asked to provide some emergency contact information. If you provide a cellphone number, you will receive a text from our emergency notification system

asking you to confirm your number. You must respond to that message to complete your registration and get emergency notifications on your phone.

Assessment for Student Work

With the goal of continuing to improve the quality of educational services offered to students, Chaminade University conducts assessments of student achievement of course, program, and institutional learning outcomes. Student work is used anonymously as the basis of these assessments, and the work you do in this course may be used in these assessment efforts.

Student with Disabilities Statement

Chaminade University of Honolulu offers accommodations for all actively enrolled students with disabilities in compliance with Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act (ADA) of 1990, and the ADA Amendments Act (2008).

Students are responsible for contacting Kokua Ike: Center for Student Learning to schedule an appointment. Verification of their disability will be requested through appropriate documentation and once received it will take up to approximately 2–3 weeks to review them. Appropriate paperwork will be completed by the student before notification will be sent out to their instructors. Accommodation paperwork will not be automatically sent out to instructors each semester, as the student is responsible to notify Kokua Ike via email at ada@chaminade.edu each semester if changes or notifications are needed.

Kōkua ‘Ike: Tutoring & Learning Services

Chaminade is proud to offer free, one-on-one tutoring and writing assistance to all students. Tutoring and writing help is available on campus at Kōkua ‘Ike: Center for Student Learning in a variety of subjects (including, but are not limited to biology, chemistry, math, nursing, English, etc.) from trained Peer and Professional Tutors. Please check [Kōkua ‘Ike’s](#) website for the latest times, list of drop-in hours, and information on scheduling an appointment. Free online tutoring is also available via TutorMe. Tutor Me can be accessed 24/7 from your Canvas account. Simply click on Account > TutorMe. For more information, please contact Kōkua ‘Ike at tutoring@chaminade.edu or 808-739-8305.