**University of Hawai´i at Mānoa - Shidler College of Business**
**Accounting 465B - Accounting Capstone: Managerial Accounting and Tax**
**Spring 2026 - Classroom – BUSAD G201**
**Thurs: 9 am – 10:45 am; Sec 001**
**Thurs: 11 am – 12:45 pm; Sec 002**
**Thurs: 1 pm – 2:45 pm; Sec 003**

**Last updated: Jan 14, 2026**

## INSTRUCTORS

***First half of the semester***

Managerial Accounting – Abhishek (Abhi) Ramchandani, Ph.D.
Email: abhi@hawaii.edu
Link to office hours: Wednesday and Friday from 2:00-3:30 PM (or by appointment)

TA: Kelly Urasaki
Email: kellyu@hawaii.edu
Link to office hours: Monday 12:00-1:00

***Second half of the semester***

Tax – Prof. Thomas (Tom) C. Pearson, J.D., LL.M., CPA (inactive)
Email: tpearson@hawaii.edu
Office hours: TBE in D-306 or via Zoom (by appointment)

## COURSE DESCRIPTION

The first half of this course covers methods for reporting information used in business decision-making. It involves lectures, discussions, and case analysis. The second half focuses on in-depth electronic tax research, practice in identifying issues, reading and analyzing primary authority, and communicating results.

## PREREQUISITES

ACC 401 (or concurrent); ACC 418 with C- grade or better (or concurrent), ACC majors only.

## COURSE MATERIALS

***Required***: Case packet for the first half of the semester: https://hbsp.harvard.edu/import/1376444.

- A total of four cases for $19.80.
- Please do not purchase any “optional” items.

## TOTAL COURSE POINTS & GRADES

You can earn 400 points, split evenly between the two halves of the class. The following grades indicate student achievement:

| Excellent: | Above Average: | Average: | Below Average: | Failure: |
|---|---|---|---|---|
| 400–389 = A+ (4.0) | 359–348 = B+ (3.3) | 319–308 = C+ (2.3) | 279–268 = D+ (1.3) | <240 = F (0.0) |
| 388–372 = A (4.0) | 347–332 = B (3.0) | 307–292 = C (2.0) | 267–252 = D (1.0) | |
| 371–360 = A- (3.7) | 331–320 = B– (2.7) | 291–280 = *C– (1.7) | 251–240 = D– (0.7) | |
| | | *Minimal passing | | |

***Example for determining your course points & grade***

1) First half of the semester, you earned 165 points.
2) Second half of the semester, you earned 170 points.
3) For the semester, your total points earned are 335 (165 + 170).
4) Your grade is “B” for this course.

***Some important course-wide grading policies***

1. To pass the course with credit (i.e., earn a grade of C-), you must earn at least a C- in each half. Therefore, you need at least 140 points in each half to pass with credit. Otherwise, you will receive a grade lower than C- (no passing credit).

2. We might grade on a curve, but it's *not guaranteed*. Also, this course doesn't offer extra credit, except for completing the course evaluation.
    - If you complete the end-of-semester teaching evaluation and send proof of completion to abhi@hawaii.edu, we will award you five extra-credit points. Therefore, your maximum grade in this class is 405/400, or ~101.25%.
    - By proof of completion, we mean the survey screen that shows "Complete" next to the course's name, *not the survey itself* (which is anonymous).

3. The points for the first half of the semester are final and cannot be changed once the ninth week of class begins.

4. You must complete all written assignments, including the case summaries and project (first half of the semester), the tax memo, and its required revision (second half). Students who do not complete all written assignments will receive a D or F and will not earn W Focus credit.

## COURSE ELEMENTS IN THE FIRST HALF OF THE SEMESTER (Abhi)

***Case summaries (4) for the first half of the semester***

- We will read four cases during the first half of the semester. Please submit a one-page summary (double-spaced, 12 pt font, one-inch margins) of each case's main issue by 11:59 PM the night before we discuss it (see the schedule below for the specific deadline).
- The case summaries are graded on completion (reasonably high quality). This is a straightforward request. Therefore, no extensions or late submissions are permitted.
- Your final grade comprises four cases, each worth five points.

***Homework (4) for the first half of the semester***

- I will assign 4-5 homework problems throughout the first half (schedule to be determined as we go).
    - I will give you at least 4-5 days to complete the homework. Each assignment should not take more than 30-40 minutes. No extensions or late submissions are permitted.
- These are graded for completion and count toward 10% of your grade (with all assignments weighted equally).

***Group project (write-up) for the first half of the semester***

You will revise your managerial accounting skills through a "practical" exercise in a group. Please *form a group of four to five students*.

Your group must identify a business problem on the UH Manoa campus (for example, a lack of quality Mexican food options) and propose a solution (such as starting a taco joint). You are required to conduct three analyses: (1) project demand, costs, and prices; (2) calculate the breakeven point; and (3) determine the NPV. More details will follow in class.

Your project culminates in a "write-up" worth 80 points, or 40% of the grade. Each group member will get the same grade on it. I will grade the project based on reasonably high-quality *completion.* For reference, the lowest grade I awarded last semester was 76/80, and the most common grade was 80/80. The average score was 79 out of 80.

The project is due by 11:59 PM the night before the second-to-last class day. Because the deadline is far in advance, no extensions will be granted.

***Mid-term Exam for the First Half of the Semester***

The last class day for the first half of the semester will feature a mid-term exam worth 100 points, or 50% of the grade. I will post a study sheet one week before the exam. The exam will cover all material from the first half of the semester and include a mix of math and free-response questions.

I will not offer a make-up for the midterm unless you provide documentation of a legitimate and unavoidable circumstance (such as serious illness or a family emergency).

***Grades: (First half of the semester) Points per course element (200 total)***

| | |
|---|---|
| Homework | 20 = 10% |
| Group Project: Writeup | 60 = 30% |
| Case Summaries | 20 = 10% |
| Mid-term Exam | 100 = 50% |
| TOTAL | 200 = 100% |

For reference, the lowest grade in my half last semester was 136 out of 200. The median was 176 out of 200, and the highest was 199 out of 200.

***Schedule for the first half of the semester***

| DATE | TOPICS | Assignment |
|---|---|---|
| Class 1<br>Jan 15 | ✓ Overview of the class, syllabus, and project<br>✓ Review of discounted cash flows/NPV | |
| Class 2<br>Jan 22 | ✓ Review of concepts in managerial accounting | |
| Class 3<br>Jan 29 | ✓ Anagene, Inc. | - *Read the case to discuss in class*<br>- *Submit Anagene case summary on Lamaku **by 11:59 PM on January 28**.* |
| Class 4<br>Feb 5 | ✓ Wendy's Chili: A Costing Conundrum | - *Read the case to discuss in class*<br>- *Submit Wendy's case summary on Lamaku **by 11:59 PM on February 4**.* |
| Class 5<br>Feb 12 | ✓ Merton Truck Company | - *Read the case to discuss in class*<br>- *Submit Merton Truck case summary on Lamaku **by 11:59 PM on February 11**.* |
| Class 6<br>Feb 19 | ✓ Merton Truck Company (continued) | |
| Class 7<br>Feb 26 | ✓ Performance Pay at Safelite Auto Glass | - *Read the case to discuss in class*<br>- *Submit Safelite case summary on Lamaku **by 11:59 PM on February 26**.*<br>- *Also submit the group project summary on Lamaku **by 11:59 PM on February 26**.* |
| Class 8<br>Mar 5 | ✓ Mid-term Exam | |

**COURSE OBJECTIVES in 2d HALF (UH-Manoa's Institutional Learning Objectives):**

**1. Acquire basic knowledge for tax research, tax practice, & a world of AI**

- **a. Use secondary sources for learning basic information on new or complex topics.**
- **b. Acquire a working knowledge of tax sources and electronic research databases.**
- **c. Practice prompt engineering to assist in using artificial intelligence (AI) in research.**
- **d. Learn from an exposure to legal penalties and ethical standards in tax practice.**

**2. Conduct research, accessing information effectively and efficiently**

- **a. Develop skills in locating relevant primary authorities (code, regs., cases, rev. rul.)**
- **b. Strengthen reading skills for comprehending complex tax authorities.**
- **c. Obtain information literacy knowledge and skills in tax research and tax issues.**
- **d. Strengthen exposure to technical skills and tools for future professional endeavors.**

**3. Think critically and problem solve creatively**

- **a. Understand sophisticated issue statement components and practice writing issues.**
- **b. Create logical, analytical reasoning when integrating facts and law in the application.**
- **c. Enhance critical thinking and give valuable business/tax planning advice to clients.**
- **d. Strengthen one's ability to check the accuracy of results from artificial intelligence.**

**4. Communicate and report effectively**

- **a. Understand the format and writing styles for research memos and business letters.**
- **b. Strengthen writing skills, especially by using logical organization and the active voice.**
- **c. Build more effective technological competencies and team-work collaboration skills.**
- **d. Increase understanding of risk management for safe electronic communications.**

**5. Encourage continuous learning with agility and adaptability**

- **a. Apply critical thinking to current events within and impacting the profession.**
- **b. Provide exposure to AI, track changes in word, professional concerns & certifications.**
- **c. Handle simulated real world time pressures with professionalism and astuteness.**
- **d. Strengthen exposure to technical skills and tools for future professional endeavors.**

***Grades: (2d half of the semester)***
***Points per course element***
***(200 points total)***

| **Points** | **Description** |
|---|---|
| 45 | Tax Research Memo |
| 50 | Tax Memo Revised |
| 50 | Exam |
| 20 | Quizzes (2 – 10 each) |
| 20 | Homework (4 weeks– 5 each) |
| 15 | Class Participation |

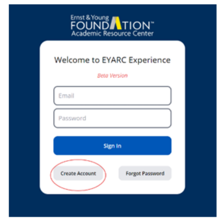
Ernst & Young FOUNDATION™

**The EYARC Experience**
**Student login information**

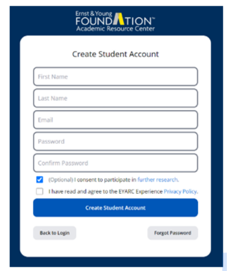
**Getting started**

Go to experience.eyarc.site and click "Login."

If it is your first time using the website, click "Create Account" then "Create Student Account."




Fill out the required information and click "Create Student Account."




Verify your student account with the verification email sent to you.

Return to the login page to login and begin!

**Adding courses**

Open the dashboard, click "Add Course," and enter the following course add code:

68337-45179-41883

Visit: https://experience.eyarc.site/FAQ for more information

## COURSE ELEMENTS in the SECOND HALF of the SEMESTER (Pearson)

***Quizzes:*** Two closed-book paper quizzes exist. The first quiz is on the first week of class, particularly the grading criteria for the memo and database search techniques. The second quiz is focused on basic professional knowledge for research and ethics, particularly authorities, citations, and hierarchies of authority.

***Final Exam:*** The final exam is open book, open note, and completed on your computer (requires Internet access). The exam will have five questions, equally weighted (allocate your time). Each question involves writing two paragraphs. The exam must use only your own work (You are not permitted to get help from others, such as viewing their exam or answers during or prior to taking your exam). Sharing any part of the exam or your answers is a per se violation of the UH Code of Conduct and results in flunking the class.

***Research memos:*** The memo and the revised memo will require a minimum of five pages: (1) a one-page business cover-letter in a less technical style which emphasizes bottom line results and planning suggestions, (2) two or more pages single-spaced for substantively addressing each of the two problems (with a blank line between paragraphs), (3) an appendix page providing tables with a label for each number to show any calculations and (4) a full one-page self-assessment of what you learned, and (5) An extra page explaining your use of AI (ChatGPT).  Submit everything in one Microsoft word file. Include your last name as the start of the electronic file name and on the business letter.

An ability to communicate effectively affects the memo grade. The memo requires using a tax database (Checkpoint) for research, especially when needing depth of research (such as cases and/or lesser administrative authorities). A grading template is used to provide feedback and assess consistently among students. Review it before submitting your memo.

***Class participation***: Most class periods include at least one engagement exercise during class during which the students must complete on a good-faith basis and timely submit something to earn points. This includes EY's AI activities. Timely submission is important because class sometimes immediately goes over the answer. Timely attendance to class is important to assure the student does not miss out on important introductory class comments.

| ***Thursday*** | ***TAX RESEARCH LECTURE TOPICS*** | ***CLASS EXERCISES develops skills in:*** | ***Homework DUE*** |
|---|---|---|---|
| **Class9 -Wk 1 3/12** | Syllabus, AI, Tax Research in the IRC, Sophisticated Issue Spotting,<br>Memo grading rubric, & Hmwk | Finding relevant Code section provisions and Writing an Issue | -- |
| **spring break** | | | - |
| **Kuhio Day** | | | - |
| **Class10-Wk 2 4/2** | Practice finding the Code and Regs, **Quiz 1.** | Practice finding relevant Code & Regs, *Writing the application to integrate facts and law* | Homework 1<br>Code research and prep for Quiz 1 |
| **Class11-Wk 3 4/9** | Court cases and Writing:<br>(1) Business Letter,<br>(2) a Tax Research Memo,<br>(3) required three appendices | Finding and discussing a Court Case: (Facts, Holding, Reasoning, & a proper Case Citation) with at least 3 sentences. Polishing work. | Homework 2<br>(Code, Regs & Issue Spotting) |
| **Class12-Wk 4 4/16** | The Citator, lesser administrative sources, memo feedback, and Review for Quiz 2 | *Class exercise* | MEMO DUE |
| **Class13-Wk 5 4/23** | AI Ethics, Prompt Engineering, **Tax Audits, Quiz2** | *related practice problems* | Homework 3 |
| **4/30 – Wk6** | Exam Tips, Review old exams | Practice problem on court cases | Homework 4 |

## COURSE COMPLIANCE WITH VARIOUS CAMPUS POLICIES

***Academic Honesty*****: *"The University expects students to maintain standards of personal integrity that are in harmony with the educational goals of this institution; to respect the rights, privileges, and property of others; and to observe national, state, and local laws and University regulations."***

***Students with Disabilities:*** If a student has a documented disability and requires accommodations, please contact the KOKUA Program QLCSS 013 or the KOKUA Program Director, at 956-7511.

***Alternative Meeting Place***
If there are significant disruptions before or during class (e.g., a bomb threat), please meet the professor in front of George Hall for further instructions.

***Title IX Disclosure***

The University of Hawai`i 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, the University has staff and resources on your campus to support and assist you. Staff can also direct you to resources that are in the community.

If you wish to remain ANONYMOUS, speak with someone CONFIDENTIALLY, or would like to receive information and support in a CONFIDENTIAL setting, contact the confidential resources available here: http://www.manoa.hawaii.edu/titleix/resources.html#confidential

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 for handling your case. I aim to ensure you know the range of options available 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: http://www.manoa.hawaii.edu/titleix/

***Student Conduct***
Being a member of the UH Manoa community is a privilege. This privilege provides the student with the opportunity to learn and participate in the many programs that are offered on campus. Along with that privilege, the individual is expected to be responsible in relationships with others and to respect the special interests of the institution. The UH System's Student Conduct Code fully sets forth these special interests. Information, advice, or a copy of the UH code may be obtained from the Office of Judicial Affairs, Queen Lili'uokalani Center for Student Services 207 or explore www.studentaffairs.manoa.hawaii.edu/policies/conduct code/.

***Academic Honesty***
Students are expected to behave with integrity in all academic endeavors. Cheating, plagiarism, as well as any other form of academic dishonesty,
will not be tolerated. All incidents will be handled per the UH *Student Code of Conduct.* The UH Student Code of Conduct is available at http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/. Please become familiar with the University Student Conduct Code so you can make conscious and informed choices about your behavior. Some relevant portions of the code are included below for your convenience.

Acts of dishonesty, types of behavior that conflict with the community standards that the UH values and expects of students, include but are not limited to the following:

**a. cheating, plagiarism, and other forms of academic dishonesty;**

**b. furnishing false information to any UH official, faculty member, or office;**

**c. forgery, alteration, or misuse of any UH document, record, or form of identification.**

The term "cheating" includes, but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examinations; (2) use of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; (3) the acquisition, without permission, of tests or other academic material belonging to a member of the UH faculty, staff or student (4) engaging in any behavior specifically prohibited by a faculty member in the course syllabus or class discussion.

The term "plagiarism" includes, but is not limited to, the use, by paraphrase or direct quotation, of another person's published or unpublished work without full and clear acknowledgment. It also includes the unacknowledged use of materials from another person or agency selling term papers or other academic materials.

In addition to the above, the instructor specifically prohibits the following behaviors and includes them within the definition of academic dishonesty: (1) providing another student with any form of direct or indirect, unauthorized assistance on any assignment, quiz, test, or exam; and (2) copying, or recording in any manner, test or exam questions or answers.

**Please NOTE:** UH disciplinary proceedings may be instituted against a student charged with conduct that potentially violates both the criminal law and this Student Conduct Code (that is, if both possible violations result from the same factual situation) without regard to the pendency of civil or criminal litigation in court or criminal arrest and prosecution.

If a student is caught committing an act of Academic Dishonesty, as defined in the University Student Conduct Code, they will receive a grade of "F" for the course and be referred for disciplinary action as provided by the University Student Conduct Code.

**EXTENDED ASSISTANCE:**

| | |
|---|---|
| Computer Assistance | Shidler Computer Labs or UH Information Technology Services |
| Library Assistance | Hamilton Library (Online help or Reference Desk) |
| Writing / Learning Assistance | UHM; UHM Learning Assistance Center and UHM Department of English Writing Center; Manoa Writing Program (see resources – Capital Community College for grammar and usage) |
| Advising (academic or MAcc) | Shidler Office of Student Academic Services;<br>MAcc Advisor or SOA Director |
| Careers | Shidler or UHM Career Services, Beta Alpha Psi, Accounting Club, and Linkedin.com |
| Safety Concerns on Campus | UHM Campus Security (956-6911) |