



Spring 2021
Principles of Financial Accounting
Dr. Melloney Simerly

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Office Hours: Wed 10a-1p via Zoom and by appointment.
Online Courses: Acct 200 and ACCT 201

Class begin Tuesday January 16th and ends Wednesday April 28th
End of semester class assignments must be submitted by 11:59p on April 28th
Final exam for this class is April 28th from 1-3p

***You will need to pass the syllabus quiz with a 90% or above before the course materials for chapter 1 will be released on Blackboard (even if your attempt is after the due date). The due date for the quiz is end of day, Thursday January 21st. This quiz will not affect your grade positively or negatively. The points you see attached to each question are only used to calculate the percentage of questions that are correct.**

After the first week of class, the course materials for each week/chapter will be released after you have completed the quiz (posted on Blackboard under 'Tests & Quizzes' link) for the applicable chapter (even if your attempt is after the due date).

REQUIRED MATERIALS:

1) eText: Financial Accounting:Tools for Business Decision Making, 9th Ed by Kimmel, Weygandt and Kieso

- WileyPLUS via your WKU Day One Access program: Price: \$80.98
**Standard list price is \$130.00 or more.
- To enhance your learning experience and provide affordable access to the right course material, this course is part of an inclusive access model called First Day. You can easily access the required materials for this course at a discounted price, and benefit from single sign-on access with no codes required in Blackboard. WKU will bill you at the discounted price as a course charge. It is NOT recommended that you Opt-Out, as these materials are required to complete the course. You can choose to Opt-Out on the first day of class, but you will be responsible for purchasing your course materials at the full retail price and access to your materials may be suspended. For more information and FAQs go to customer.care.bncollege.com.
- Review the video and the flyer under the 'WileyPlus' link in Blackboard for instructions on setting up your WileyPlus access.
- Any issues you have with WileyPlus can usually be resolved through their customer service team at <https://support.wileyplus.com/s/>.

2) Simple 4-function calculator

3) **In order to complete the exams for this class, you will be required to use a software called Respondus with Webcam for security monitoring. WKU provides the software to you at no additional charge. However, it has specific system requirements that will be your responsibility to acquire:**

Personal Computer Operating System Information:

- Windows: 10, 8, or 7 are compatible with Respondus.
 - ❖ Windows 10S is **not** a compatible operating system.
- Mac: OS X 10.12 to macOS 10.15 are compatible operating systems.
 - ❖ In general, iPads and the iPad app **cannot** be used to download Respondus.
- You **cannot** use a Chromebook or any device using a Linux operating system to download Respondus.

Other requirements...

- A web camera (internal or external) & microphone
- A reliable broadband internet connection (wired or wireless)

The following link will guide you in downloading Respondus:

<https://td.wku.edu/TDClient/KB/ArticleDet?ID=754>

Once you have downloaded Respondus and your Webcam is working, you can take the practice test (under 'Tests & Quizzes') in Blackboard to ensure the software is working for you.

*If you need assistance at obtaining any of these requirements the WKU IT department can assist you. The link to that website is <https://www.wku.edu/its/service-desk/>. Otherwise, contact me at melloney.simerly@wku.edu. I am happy to assist.

4) Please visit the WKU Technology Requirements page (<https://www.wku.edu/online/srp/tech-req.php>) for the details of what you will need to be successful in any WKU online course.

COURSE OBJECTIVES:

To introduce the student to accounting principles used to gather the financial data of a business organization leading to an understanding of the basic financial statement and the language of business.

Prerequisite: Math General Education Requirement (must have completed a Math class above Math 100).

GRADING:

Final grades will be based on the following points:

Exam I	150
Exam II.....	150
Exam III	150
Final Exam.....	200
<u>Homework and quizzes.....</u>	<u>350</u>
Total Points.....	1000

COURSE GRADE:

A: 900 to 1000 points

B: 800 to 899 points

C: 700 to 799 points

D: 600 to 699 points
F: less than 600 points

*All tests and quizzes can be accessed under the 'Tests and Quizzes' link in Blackboard

EXAMINATION POLICIES AND PROCEDURES

- There will be three online exams given during the semester and a cumulative final examination at the end of the semester. Each interim exam will open on Monday morning the week of the exam and then will be due (and closed) by the next Sunday evening. **Accounting department policy dictates that the cumulative final exam will be given on April 28th from 1p to 3p. Everyone will need to take the final exam during this two hour period. This is NOT negotiable. Please make arrangements NOW to adhere to the accounting department policy for the final exam.**
- The exams will be given using 'Respondus' software that locks down the user's browser and monitors test takers visually using their webcam.
- All exams will be closed book and closed notes. All electronic devices will need to be put away. Cell phones may not be visible during exams. For any student whose cell phone becomes visible during an exam, a grade of ZERO (0) will be automatically assigned.
- Only simple four-function non-programmable calculators (excluding financial calculators) are permitted for exams. Multi-function devices such as electronic notebooks, pads and cell phones that also operate as calculators are NOT permitted.
- You will receive the grade for your exam after everyone has taken it. In order to maintain the security of the exams, you will not have access to exams after grades have been posted UNLESS you make an appointment with me. After you have received your grade, I ENCOURAGE YOU to make an appointment with me to review your exam (via Zoom) so I can give you feedback on your areas of opportunity. I recommend you review all of your tests since it will help you study for the cumulative final exam. You will have until the week of final exams to make an appointment to review any exam you take this semester. However, I encourage you to avoid waiting until the end of the semester since my schedule tends to fill quickly. Also, if you review your exams as we go through the semester the more timely feedback will help you with the forthcoming material.

INSTRUCTOR'S RETENTION OF EXAMINATIONS

I will retain all exams on Blackboard for your review throughout the semester. You have up to the week of final examinations to review any of your exams. You can do this during my office hours or by appointment. It's usually best to make an appointment so I can better prepare for your review session. All examinations will be retained for six weeks into the following semester. The examinations will then be deleted with the course site. Anyone wishing to discuss an examination should contact me prior to the time the course site is deleted.

MAKE UP AND ASSIGNMENT DEADLINE POLICIES

There are NO make-ups for exams. If you cannot take an exam during the designated date/time-frame, you are REQUIRED to notify me via email PRIOR to the due date of the exam. If an exam is missed and you have provided appropriate documentation for missing the exam, the weight of the missed exam will be added to the final exam. In general, accommodations are not made for homework that is submitted late. In addition, assignments for which students have not followed instructions will not be accepted.

COURSE PROCEDURES:

Contributing to online discussions, volunteering to answer questions posed, asking relevant questions, and answering questions; these are all elements of class participation and are important to your learning experience. These activities will be accomplished through discussion boards. Professional behavior in your online comments is important. The instructor has the right to deduct up to 10% of your overall grade for lack of participation in discussions or due to any unacceptable professional behavior.

ATTENDANCE: Online classes are largely self-paced. However, there are clear dates for tasks and assignments to be completed each week. In general, we will start and complete a chapter each week with each week running from Monday to Sunday. If you fall behind, it is your responsibility to communicate with me about what is impacting your progress in the class so I can help you come up with a plan for getting back on track.

REQUIRED ACTIONS TO BE SUCCESSFUL IN THIS CLASS:

1. Review each chapter listed in the syllabus.

2. Take the pre-chapter quiz and review the answers (not required for first chapter). These are short 5 minute quizzes worth 3 points each. You may **earn up to 30 total points** by correctly answering quiz questions. The short chapter quizzes will only allow one attempt and are due by end of day each Wednesday of the course (with the exception of week one). Once you have taken the pre-chapter quiz the applicable chapter resources will become available (even if the due date has passed)..

3. IT IS IMPERATIVE THAT YOU WATCH THE VIDEOS I CREATE. I will go over the important material for each chapter topic and provide step-by-step instructions on how to work the key problems applicable to each topic. The key problems are listed on the schedule and can be found at the end of each chapter in the WileyPlus eText. These problems are not assigned for points but are similar to the homework problems that will be assigned each week. I recommend you write out notes on how to work through the key problems (from the videos) on paper before attempting the online homework. This will help you with the homework, eliminate frustration (especially if accounting is something you struggle with) and will set you up for success on exams. In my experience, students who do not watch the videos and work through the problems with me on the videos have difficulty making passing grades on the exams. These are recordings I make myself and will be available when we begin each chapter (usually on Monday of each course week...barring any technical difficulties. They are not general textbook videos provided by the publisher. An in-depth review for conceptual understanding is required for success in the class and I make these videos to support your success. However, ultimately, you are responsible for ensuring your understanding of the assigned topics by reviewing the material, watching the videos and asking questions. You may ask questions using the discussion board in Blackboard or by communicating with me directly via email. We can also set up Zoom appointments if you need me to work through more complicated concepts/problems. I am here to help. I want ALL of you to be successful.

4. After each chapter, you will find homework assigned via WileyPlus that **will be graded** (3 attempts allowed before homework grade is assigned). There will be **330 points available** (30 points for each assignment) for **ALL the Wiley Plus homework** assigned for the semester. Both the homework points and the pre-chapter quizzes (total of 360 points) can be used to reach the maximum of 350 non-exam points available in the course. Any points earned above this will be beneficial for your learning and in preparing for exams but will not result in extra credit for homework and quiz points. Also, your quiz points will show in Blackboard, however, WileyPlus does not integrate with Blackboard efficiently at this time. Therefore, you will need to look up your homework points on WileyPlus until I am free to enter what you've earned for homework points manually to Blackboard.

***Adaptive practice questions (ungraded) will be posted in WileyPlus for each chapter to provide you with additional assistance in making sure you understand the material. These will also serve as an additional resource in studying for exams and will help you become more familiar with the language of accounting. This will help you with the multiple choice format of the exams.**

5. Review Blackboard and your email regularly for course information and participate in the discussion board. You are responsible for all communications made through Blackboard and/or email.

TUTORING

*I encourage any student having difficulty to contact me immediately. We have resources to help ensure you are successful in the class.

*Free tutoring is available through the Student Success Center via Zoom. You can sign up for tutoring using tutor trac at <https://tracweb.wku.edu/TracWeb40/>

COLLEGE OF BUSINESS CORE LEARNING OBJECTIVES:

1. Students will demonstrate communication skills in written and oral forms. Students will be evaluated on coherence and organization, delivery, grammar and syntax, and proper use of materials and mechanics in their communication samples.
2. Students will demonstrate an awareness of ethical issues in business and society.
3. Students will demonstrate the ability to solve problems through critical, reflective, and integrative thinking.
4. Students will demonstrate an awareness of the global business environment.
5. Students will demonstrate knowledge in each of the basic business disciplines including Accounting, Business Statistics and Quantitative Methods, Economics, Finance, Information Systems, Management (Organization and Management, Operations, Legal Environments), and Marketing.

UNIVERSITY POLICIES AND SERVICES:

Title IX Misconduct/Assault Statement

Western Kentucky University (WKU) is committed to supporting faculty, staff and students by upholding WKU's [Title IX Sexual Misconduct/Assault Policy](#) (#0.2070) and [Discrimination and Harassment Policy](#) (#0.2040). Under these policies, discrimination, harassment and/or sexual misconduct based on sex/gender are prohibited. If you experience an incident of sex/gender-based discrimination, harassment and/or sexual misconduct, you are encouraged to report it to the Title IX Coordinator, Andrea Anderson, 270-745-5398 or Title IX Investigators, Michael Crowe, 270-745-5429 or Joshua Hayes, 270-745-5121. Please note that while you may report an incident of sex/gender based discrimination, harassment and/or sexual misconduct to a faculty member, WKU faculty are "Responsible Employees" of the University and MUST report what you share to WKU's Title IX Coordinator or Title IX Investigator. If you would like to speak with someone who may be able to afford you confidentiality, you may contact WKU's [Counseling and Testing Center](#) at 270-745-3159.

ADA Accommodation Statement

In compliance with University policy, students with disabilities who require academic and/or auxiliary accommodations for this course must contact the Student Accessibility Resource Center located in Downing Student Union, Room 1074. The SARC can be reached by phone number at 270-745-5004 [270-745-3030 TTY] or via email at sarc.connect@wku.edu. Please do not request accommodations directly from the professor or instructor without a faculty notification letter (FNL) from The Student Accessibility Resource Center.

WKU Counseling and Testing Center

The university experience should be challenging, but not overwhelming. To this end, the WKU Counseling Center provides a variety of services to help strengthen students' capacity to tolerate distress, form healthy relationships, and seek healthy expressions of their ideals and values. If you would like to speak with someone, you may contact WKU's [Counseling and Testing Center](https://www.wku.edu/heretohelp/heretohelpemail.php) at 270-745-3159 or use their Here To Help service at <https://www.wku.edu/heretohelp/heretohelpemail.php>. If you need immediate help, please visit the Counseling Center in 409 Potter Hall or call the 24-hour emergency help line at 270-843-4357.

CHEATING:

Cheating is not tolerated and will be dealt with according to University policy. Cheating includes but is not limited to: putting forth another student's work and representing it as your own, looking at another person's quiz/exam/calculator, allowing another person to look at your quiz/exam/calculator and /or obtaining the answers for an assignment/exam from an outside resource. IF A STUDENT IS CAUGHT CHEATING, THEY WILL BE REPORTED TO JUDICIAL AFFAIRS—WHETHER THE CHEATING INCIDENT IS ON A 5 POINT QUIZ OR A 100 POINT EXAM—IT IS UNACCEPTABLE.

*Please go to the 'Test and Quizzes' link in Blackboard to take the syllabus quiz to gain access to the chapter 1 material under the 'Content' link.