

WESTERN KENTUCKY UNIVERSITY
ACCT 200
INTRODUCTORY ACCOUNTING - FINANCIAL
Fall 2021

Professor: Dr. Jason Bergner

Cell: 775-450-5245

E-mail: jason.bergner@wku.edu

Office: Grise Hall 507

Office Hours: MWF, 10:15 - 11:15

Course Description

This course introduces basic accounting theories, concepts, and principles used to identify, gather, summarize, and report financial information. Emphasis will be on the components and preparation of the four primary financial statements.

Prerequisite

Completion of the general education math requirement

Required Materials

- ✓ *Financial Accounting: Tools for Business Decision Making*. Kimmel et al. 9e. Wiley.
- ✓ WileyPlus access

Day One Access

This course participates in The WKU Store's Day One Access program, a program designed to provide open access to required materials for all students at prices cheaper than any other option. Required materials will be delivered to you automatically by enrolling in this course unless you choose to opt-out. For more information on this program or to opt-out of participation, contact the WKU Store.

The WKU Store also offers low-cost "optional print copies" for this course. You may purchase this version of the book in addition to paying the digital access fee. However, you must have access to WileyPlus in order to take the course.

Course points

Chapter exams (5 @ 100 ea.)	500
Final exam (comprehensive)	125
<u>WileyPlus (WP) work</u>	<u>375</u>
Total points	1000

Grades will be assigned on a 90-80-70-60 scale.

Exams

Chapter exams will be a mix of multiple choice questions and open-ended problems (similar to homework problems). The final exam is comprehensive and is multiple-choice questions only.

All students must take exams on the assigned days. Any student who misses an exam without first clearing it with me will receive a score of zero.

WileyPlus work

I assign a variety of work on WileyPlus (WP). It is the student's responsibility to check WP and keep abreast of all assigned work. WP provides a handy calendar to help students stay organized.

Assigned work must be completed on WP by the due date. I do not accept late work. Students who are sick or are otherwise unable to complete assignments should submit documentation to me (e.g., doctor's note). It is solely at my discretion to grant any extensions due to extenuating circumstances.

Other items of importance

I will also use Blackboard (BB) to make announcements to students. Students are expected to check BB daily for such announcements. It is ultimately the student's responsibility to stay current and informed on information pertaining to the course.

I post video lectures for each class on Blackboard. I have an announcement on Blackboard with an attached video showing steps on how to find the lecture videos.

I will post extra practice (as my resources allow) to WP upon request.

Academic Misconduct

I have no tolerance for academic misconduct. The University expects students to operate with the highest standard of integrity in all facets of the collegiate experience. Broadly defined, academic misconduct is any unethical, self-serving action in the performance of an academic activity, deliberate or unintentional; that affords a student an unfair, unearned, or undeserved advantage (*WKU Student Handbook*). **Any student found to violate the University's policy will receive a failing grade (i.e., an F) for the course and will also be reported to the Chair of the Accounting Department for initiation of disciplinary action.**

ADA Accommodations

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.

Title IX/ Discrimination & Harassment

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.

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 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.

Schedule (tentative)

Week of...	Chapter(s)	Important dates
August 23	Chapter 1	
August 30	Chapters 1, 2	
September 6	Chapters 2, 3	Labor Day - no class on Monday
September 13	Chapter 3	Exam, Chapters 1 & 2 - Monday
September 20	Chapters 3, 7	
September 27	Chapters 7, 5	Exam, Chapters 3 & 7 - Friday
October 4	Chapter 5	
October 11	Chapters 5, 6	Fall Break - no class on Friday
October 18	Chapters 6, 10	
October 25	Chapter 10	Exam, Chapters 5 & 6 - Monday
November 1	Chapters 10, 13	
November 8	Chapters 13, 4	Exam, Chapters 10 & 13 - Wednesday
November 15	Chapter 4	
November 22	Chapters 4, 8	Thanksgiving - no class on Wed & Fri
November 29	Chapter 8	Exam, Chapters 4 & 8 - Friday
December 6		Final Exam, comprehensive - Wednesday