



## **ACCT 200: Introduction to Financial Accounting Course Syllabus – Spring 2022**

**Course Section:** 007 (Web)  
**Instructor:** Dr. Pinky Rusli  
**Office address:** Grise Hall 508  
**Email address:** [pinky.rusli@wku.edu](mailto:pinky.rusli@wku.edu)  
**Class time:** online, asynchronous  
**Office hours:** on campus or via Zoom, by appointment

### **Course Learning Objectives**

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.

### **Business Core Learning Objectives**

This course is one of the business core courses, which have the following objectives:

- 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.
- Students will demonstrate an awareness of ethical issues in business and society.
- Students will demonstrate the ability to solve problems through critical, reflective, and integrative thinking.
- Students will demonstrate an awareness of the global business environment.
- 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.

### **Prerequisite**

Completion of general education math requirement.

### **Required Materials**

- *Financial Accounting: Tools for Business Decision Making* (9<sup>th</sup> ed.) by Kimmel, Weygandt, and Kieso.
- WileyPlus access (the online portal that allows you to access an eBook, homework assignments, and other supplemental materials).

**Day-One Access Program**

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. The WKU Store will charge your Student Bill after the Add/Drop period, and you will see a charge appear under this Term along with Tuition and Fees ("Account Summary by Term" under the Student Services tab) labelled as "Day One Access".

For more information on this program or to opt-out of participation, contact the WKU Store or <https://customercare.bncollege.com/hc/en-us/articles/360001654927-How-do-I-Opt-Out-of-the-Courseware-Material-in-the-Inclusive-Access-program->

The WKU Store 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 if you prefer. Please note that if you do so, you will not be able to opt-out.

**WileyPlus Registration**

Please make sure that you register for the correct WileyPlus class. You will need a WileyPlus registration code to register for this class. A guide to registering for WileyPlus is on Blackboard.

**Important:** When signing up for WileyPlus course, make sure that you choose **the correct section**, which is 007 (the Web section). Your section name on WileyPlus is "ACCT 200-Section 007 (Web)-Spring 2022-Dr. Pinky Rusli".

**Announcements on Blackboard**

I will use Blackboard to make announcements to students. The same announcements will be sent via e-mails. Students are responsible for checking Blackboard and e-mails daily for such announcements.

**Course Points**

Homework	250	40%
Interim exams (3 @ 50 points each)	150	24%
Final project	100	16%
Final exam	125	20%
<b>Total Points</b>	<b>625</b>	<b>100%</b>

Grading will be assigned on a 90-80-70-60 scale. Potential accounting majors must complete ACCT 200 with grade of "B" or higher.

**Important:** I will use the grade book on WileyPlus, not Blackboard, to record the scores of all assignments, including exams.

For homework, students are allowed to resubmit the assignments as many times as necessary without penalty.

### **Make-up Exam Policy**

Only students with legitimate excuses are eligible for make-up exams. Students should contact me *before* the regularly scheduled exam to be eligible for a make-up.

### **Communication Policy**

The best way to reach me is via e-mail. Please write e-mail professionally. Here are some tips:

- Check the syllabus and Blackboard announcements for the answer before writing.
- Start with a salutation (for instance, Dear Dr. Rusli).
- Write an informative subject line ***including the course number*** (for example, “ACCT 200 (Web) Homework Chapter 4-Part 1”).

You are also encouraged to follow some professional e-mail etiquette here:

<https://careers.tufts.edu/resources/professional-email-etiquette/>

### **Honor Code: What Tough Times Say About You**

All of us are called to behave in honorable ways even when no one is watching. This call is more important than ever during the pandemic. ***Academic misconduct is disgraceful and will not be tolerated.*** Broadly defines, 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 engage in academic misconduct will receive a failing grade (i.e., an F) and be penalized in accordance with the policies of the University and the Department of Accounting.

### **Important Study Tips**

- Complete homework as soon as you complete the class.
- Study in chunks. Accounting builds on itself. If you don’t understand the first few chapters, it will be very difficult to follow later chapters.
- Practice a lot. Accounting is like sports, the only way to learn it is by doing it.
- Seek help as soon as possible if you have difficulty. Go to my office hours or meet a tutor.

### **Tutoring Services**

The College of Business offers a free tutoring service for students in accounting courses. The tutoring lab is located on the fourth floor of Grise Hall, Room 436. Make appointment through:

<https://traccloud.go-redrock.com/wku/trac/index.php>

**ADA Accommodations**

In compliance with University policy, students with disabilities who require academic and/or auxiliary aids for this course must contact the Student Accessibility Resource Center located in Downing Student Union, Room 1074. The SARC can be reached by phone at (270) 745 5004 [270-745-3030 TTY] or via email at [sarc.connect@wku.edu](mailto: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 and Harassment**

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.

**University Policy Related to COVID-19 Circumstances**

All students are strongly encouraged to [get the COVID-19 vaccine](#). Out of respect for the health and safety of the WKU community and in adherence with CDC guidelines and practices of all public universities and colleges in [Kentucky](#), the University requires that a cloth face covering (reusable or disposable) that covers both the nose and mouth must be worn at all times when in public areas within all buildings. Students must properly wear face coverings while in class regardless of the room size or the nature of the classroom activities. Students who fail to wear a face covering as required will be in violation of the WKU Student Code of Conduct and will be asked to comply or will face disciplinary action, including possible dismissal from the University. Accommodations can be requested in special cases through the Student Accessibility and Resource Center ([SARC](#)): 270-745-5004 (voice), 270-745-3030 (TTY), or 270-288-0597 (video).

All students must immediately report a positive Covid-19 test result or close contact with a person who has tested positive to the Covid-19 Assistance Line at 270-745-2019. The assistance line is available to answer questions regarding any Covid-19 related issue. This guidance is subject to change based on requirements set forth by public health agencies or the office of the governor. Please refer to the Healthy on the Hill website for the most current information. [www.wku.edu/healthyonthehill](http://www.wku.edu/healthyonthehill)

**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 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.

*This syllabus reflects the information that was available when it was written. The content of this syllabus including policies, topical coverage, and grading criteria is subject to change due to unforeseen events or other changes. This is particularly true in light of Covid-19. It is the student's responsibility to check for changes. Latest version: January 7, 2022.*

Date	Materials Covered	Activities	Assignments	Due Date	
Wednesday, January 19, 2022	Welcome and Introduction	Watch welcome video, sign up for WileyPlus			
Friday, January 21, 2022	<b>Chapter 1: Introduction to Financial Accounting</b>	Watch video and read handout Chapter 1-Part 1	None		
Monday, January 24, 2022		Watch video and read handout Chapter 1-Part 2	HW WileyPlus Chapter 1-Parts 1 and 2	Friday, February 18, 2022	11:59:00 PM CST
Wednesday, January 26, 2022		Watch video and read handout Chapter 1-Part 3	HW WileyPlus Chapter 1-Part 3	Friday, February 18, 2022	11:59:00 PM CST
Friday, January 28, 2022	<b>Chapter 2: A Further Look at Financial Statements</b>	Watch video and read handout Chapter 2-Part 1	None		
Monday, January 31, 2022		Watch video and read handout Chapter 2-Part 2	HW WileyPlus Chapter 2	Friday, February 18, 2022	11:59:00 PM CST
Wednesday, February 2, 2022	<b>Chapter 3: The Accounting Information System</b>	Watch video and read handout Chapter 3-Part 1	HW WileyPlus Chapter 3-Part 1	Friday, February 18, 2022	11:59:00 PM CST
Friday, February 4, 2022		Watch video and read handout Chapter 3-Part 2	HW WileyPlus Chapter 3-Part 2	Friday, February 18, 2022	11:59:00 PM CST
Monday, February 7, 2022		Watch video and read handout Chapter 3-Part 3	HW WileyPlus Chapter 3-Part 3	Friday, February 18, 2022	11:59:00 PM CST

Date	Materials Covered	Activities	Assignments	Due Date	
Wednesday, February 9, 2022	<b>Chapter 4: Accrual Accounting Concepts</b>	Watch video and read handout Chapter 4-Part 1	None		
Friday, February 11, 2022		Watch video and read handout Chapter 4-Part 2A, 2B	HW WileyPlus Chapter 4-Parts 1 and 2	Friday, February 18, 2022	11:59:00 PM CST
Monday, February 14, 2022		Watch video and read handout Chapter 4-Part 3	HW WileyPlus Chapter 4-Part 3	Friday, February 18, 2022	11:59:00 PM CST
Wednesday, February 16, 2022		Watch video and read handout Chapter 4-Part 4	HW WileyPlus Chapter 4-Part 4	Friday, February 18, 2022	11:59:00 PM CST
Friday, February 18, 2022	Study Day				
<b>Monday, February 21, 2022</b>	<b>Exam 1: Chapters 1-4 (starts at 8 AM CST)</b>			<b>Monday, February 21, 2022</b>	<b>11:59:00 PM CST</b>
Wednesday, February 23, 2022	<b>Chapter 5: Merchandising Operations and the Multiple-Step Income Statement</b>	Watch video and read handout Chapter 5-Part 1	HW WileyPlus Chapter 5-Part 1	Friday, March 11, 2022	11:59:00 PM CST
Friday, February 25, 2022		Watch video and read handout Chapter 5-Part 2	HW WileyPlus Chapter 5-Part 2	Friday, March 11, 2022	11:59:00 PM CST
Monday, February 28, 2022		Watch video and read handout Chapter 5-Part 3	HW WileyPlus Chapter 5-Part 3	Friday, March 11, 2022	11:59:00 PM CST
Wednesday, March 2, 2022	<b>Chapter 6: Reporting and Analyzing Inventory</b>	Watch video and read handout Chapter 6-Part 1	HW WileyPlus Chapter 6-Part 1	Friday, March 11, 2022	11:59:00 PM CST

Date	Materials Covered	Activities	Assignments	Due Date	
Friday, March 4, 2022		Watch video and read handout Chapter 6-Part 2	HW WileyPlus Chapter 6-Part 2	Friday, March 11, 2022	11:59:00 PM CST
Monday, March 7, 2022	<b>Chapter 7: Fraud, Internal Control, and Cash</b>	Watch video and read handout Chapter 7-Part 1	None		
Wednesday, March 9, 2022		Watch video and read handout Chapter 7-Part 2	HW WileyPlus Chapter 7	Friday, March 11, 2022	11:59:00 PM CST
Friday, March 11, 2022	Study Day				
Monday, March 14, 2022	<b>Spring Break</b>				
Wednesday, March 16, 2022	<b>Spring Break</b>				
Friday, March 18, 2022	<b>Spring Break</b>				
<b>Monday, March 21, 2022</b>	<b>Exam 2: Chapters 5-7 (starts at 8 AM CST)</b>			<b>Monday, March 21, 2022</b>	<b>11:59:00 PM CST</b>
Wednesday, March 23, 2022	<b>Chapter 8: Reporting and Analyzing Receivables</b>	Watch video and read handout Chapter 8-Part 1A	HW WileyPlus Chapter 8-Part 1A	Friday, April 8, 2022	11:59:00 PM CST
Friday, March 25, 2022		Watch video and read handout Chapter 8-Part 1B	HW WileyPlus Chapter 8-Part 1B	Friday, April 8, 2022	11:59:00 PM CST
Monday, March 28, 2022	<b>Chapter 9: Reporting and Analyzing Long-Lived Assets</b>	Watch video and read handout Chapter 9-Part 1	HW WileyPlus Chapter 9-Part 1	Friday, April 8, 2022	11:59:00 PM CST



Date	Materials Covered	Activities	Assignments	Due Date	
Wednesday, March 30, 2022		Watch video and read handout Chapter 9-Part 2	HW WileyPlus Chapter 9-Part 2	Friday, April 8, 2022	11:59:00 PM CST
Friday, April 1, 2022		Watch video and read handout Chapter 9-Part 3	HW WileyPlus Chapter 9-Part 3	Friday, April 8, 2022	11:59:00 PM CST
Monday, April 4, 2022	<b>Chapter 10: Reporting and Analyzing Liabilities</b>	Watch video and read handout Chapter 10-Part 1	HW WileyPlus Chapter 10-Part 1	Friday, April 8, 2022	11:59:00 PM CST
Wednesday, April 6, 2022		Watch video and read handout Chapter 10-Part 2	HW WileyPlus Chapter 10-Part 2	Friday, April 8, 2022	11:59:00 PM CST
Friday, April 8, 2022	Study Day				
<b>Monday, April 11, 2022</b>	<b>Exam 3: Chapters 8-10 (starts at 8 AM CST)</b>			<b>Monday, April 11, 2022</b>	<b>11:59:00 PM CST</b>
Wednesday, April 13, 2022	<b>Chapter 11: Reporting and Analyzing Stockholders' Equity</b>	Watch video and read handout Chapter 11-Part 1	HW WileyPlus Chapter 11-Part 1	Friday, April 29, 2022	11:59:00 PM CST
Friday, April 15, 2022		Watch video and read handout Chapter 11-Part 2	HW WileyPlus Chapter 11-Part 2	Friday, April 29, 2022	11:59:00 PM CST
Monday, April 18, 2022	<b>Chapter 12: Statement of Cash Flows</b>	Watch video and read handout Chapter 12	HW WileyPlus Chapter 12	Friday, April 29, 2022	11:59:00 PM CST
<b>Wednesday, April 20, 2022</b>	<b>Final Project</b>			<b>Friday, April 29, 2022</b>	<b>11:59:00 PM CST</b>
<b>Friday, April 22, 2022</b>	<b>Final Project</b>			<b>Friday, April 29, 2022</b>	<b>11:59:00 PM CST</b>

Date	Materials Covered	Activities	Assignments	Due Date	
Monday, April 25, 2022	Final Project			Friday, April 29, 2022	11:59:00 PM CST
Wednesday, April 27, 2022	Final Project			Friday, April 29, 2022	11:59:00 PM CST
Friday, April 29, 2022	Study Day				
Monday, May 2, 2022	Final Exam (Comprehensive, from 3:45 pm to 5:45 pm CST)				