



ACCT 110: Accounting for Decision Makers Course Syllabus – Fall 2022

Course Section: 700, 701, 780 (Web)
Instructor: Dr. Pinky Rusli
Office address: Grise Hall 517
Email address: pinky.rusli@wku.edu
Class time: online, asynchronous
Office hours: Thursdays 9:30-10:30 am CST via Zoom, or by appointment

Course Learning Objectives

This is an introductory course covering both financial and managerial accounting concepts, practices, and tools for decision making.

Prerequisite

None.

Required Materials

- *Survey of Accounting* (6th edition, 2021.) by Edmonds and Olds.
- McGraw-Hill Connect (the online portal that allows you to access an eBook, homework assignments, and other supplemental materials), accessed via Blackboard.

Big Red Backpack

The Big Red Backpack program is the title of WKU's partnership with Barnes & Noble College for their First Day Complete initiative. Big Red Backpack is a course materials delivery program that ensures students have their required course materials on the first day of class and may reduce the costs of materials for many of their courses. Enrollment in the program occurs automatically when students register for classes. Students may opt out of the program each semester, as long as they choose to opt out for all of their classes.

Students MUST carefully and completely follow all instructions regarding the Big Red Backpack Program. Those instructions will be provided by:

1. An email to all Topper email addresses from the Big Red Backpack Program one month prior to the start of classes.
2. The Big Red Backpack Program site: <https://www.wku.edu/bigredbackpack/>

Students should refer to the Big Red Backpack Program site referenced above for opt-out deadlines and any additional details.

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 regularly for such announcements.

Course Points

Orientation videos	100
SmartBook assignments (9 x 100 points)	900
Lecture video assignments (9 x 100 points)	900
Homework and writing assignments	900
Quizzes (9 x 200 points)	1,800
Final exam	1,400
Total Points	6,000

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

Make-up Quiz/Exam Policy

Only students with legitimate excuses are eligible for make-up quiz/exams. Students should contact me *before* the regularly scheduled quiz/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 AND section*** (for example, “ACCT 110-700: Chapter 3 Lecture Video Assignment”).

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

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

Regular and Substantive Interaction

The U.S. Department of Education requires that distance education courses must include regular and substantive interaction between students and faculty. For more information about Regular and Substantive Interaction at WKU, please visit the [Regular and Substantive Interaction in Online and Distance Learning webpage](#).

In this course, regular and substantive interaction will take place in the following ways:

- Weekly announcements, which include message previewing concepts introduced in the next lesson unit, and
- Timely and detailed feedback on assignments provided within one week of submission.

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. 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

Western Kentucky University (WKU) is committed to supporting faculty, staff and students by upholding WKU's [Sex and Gender-Based Discrimination, Harassment, and Retaliation](#) (#0.070) 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 Executive Director, Office of Institutional Equity/Title IX Coordinator, Ena Demir, 270-745-6867 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](#). In accordance with WKU policy, all students must call the WKU COVID-19 Assistance Line at 270-745-2019 within 4 hours of testing positive for COVID-19 or being identified as a close contact to someone who has tested positive. The COVID 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 federal, state, and local public health entities. Please refer to the Healthy on the Hill website for the most current information. 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. Alternatively, you can 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 270-745-2548.

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. Latest version: August 19, 2022.

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Date	Materials Covered	Activities	Due Date		
Monday, August 22, 2022	Chapter 1: An Introduction to Accounting	Activities: (1) Complete 4 orientation videos; (2) Complete SmartBook Assignment; (3) Complete Lecture Video Assignment; (4) Complete Practice HW and HW Assignment; (5) Complete Writing Assignment 1			
Wednesday, August 24, 2022			Activity (1)	Wednesday, August 31, 2022	9:00 AM CST
Friday, August 26, 2022			Activities (2), (3), (4)	Wednesday, September 7, 2022	9:00 AM CST
Monday, August 29, 2022			Activity (5)	Wednesday, September 14, 2022	11:59 PM CST
Wednesday, August 31, 2022					
Friday, September 2, 2022					
Monday, September 5, 2022	Labor Day				
Wednesday, September 7, 2022	Quiz 1: Chapter 1 (the window is open at 9 AM CST and closed at 11:59 PM CST)				
Friday, September 9, 2022	Chapter 2: Accounting for Accruals and Deferrals	Activities: (1) Complete SmartBook Assignment; (2) Complete Lecture Video Assignment; (3) Complete Practice HW and HW Assignment	Activities (1), (2), (3)	Friday, September 16, 2022	9:00 AM CST
Monday, September 12, 2022					
Wednesday, September 14, 2022					
Friday, September 16, 2022	Quiz 2: Chapter 2 (the window is open at 9 AM CST and closed at 11:59 PM CST)				
Monday, September 19, 2022	Chapter 3: Accounting for Merchandising Business	Activities: (1) Complete SmartBook Assignment; (2) Complete Lecture Video Assignment; (3) Complete Practice HW and HW Assignment	Activities (1), (2), (3)	Monday, September 26, 2022	9:00 AM CST
Wednesday, September 21, 2022					
Friday, September 23, 2022					
Monday, September 26, 2022	Quiz 3: Chapter 3 (the window is open at 9 AM CST and closed at 11:59 PM CST)				
Wednesday, September 28, 2022		Activities: (1) Complete SmartBook Assignment; (2) Complete Lecture	Activities (1), (2), (3)	Wednesday, October 5, 2022	9:00 AM CST

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Date	Materials Covered	Activities	Due Date		
Friday, September 30, 2022	Chapter 8: Proprietorships, Partnerships, and Corporations	Video Assignment; (3) Complete Practice HW and HW Assignment; (4) Complete Writing Assignment 2	Activity (4)	Friday, October 14, 2022	11:59 PM CST
Monday, October 3, 2022					
Wednesday, October 5, 2022	Quiz 4: Chapter 8 (the window is open at 9 AM CST and closed at 11:59 PM CST)				
Friday, October 7, 2022	Chapter 10: An Introduction to Management Accounting	Activities: (1) Complete SmartBook Assignment; (2) Complete Lecture Video Assignment; (3) Complete Practice HW and HW Assignment	Activities (1), (2), (3)	Monday, October 17, 2022	9:00 AM CST
Monday, October 10, 2022					
Wednesday, October 12, 2022					
Friday, October 14, 2022	Fall Break				
Monday, October 17, 2022	Quiz 5: Chapter 10 (the window is open at 9 AM CST and closed at 11:59 PM CST)				
Wednesday, October 19, 2022	Chapter 11: Cost Behavior, Operating Leverage, and Profitability Analysis	Activities: (1) Complete SmartBook Assignment; (2) Complete Lecture Video Assignment; (3) Complete Practice HW and HW Assignment; (4) Complete Writing Assignment 3	Activities (1), (2), (3)	Friday, October 28, 2022	9:00 AM CST
Friday, October 21, 2022			Activity (4)	Monday, November 21, 2022	11:59 PM CST
Monday, October 24, 2022					
Wednesday, October 26, 2022					
Friday, October 28, 2022	Quiz 6: Chapter 11 (the window is open at 9 AM CST and closed at 11:59 PM CST)				
Monday, October 31, 2022	Chapter 13: Relevant Information for Special Decisions	Activities: (1) Complete SmartBook Assignment; (2) Complete Lecture Video Assignment; (3) Complete Practice HW and HW Assignment	Activities (1), (2), (3)	Monday, November 7, 2022	9:00 AM CST
Wednesday, November 2, 2022					
Friday, November 4, 2022					
Monday, November 7, 2022	Quiz 7: Chapter 13 (the window is open at 9 AM CST and closed at 11:59 PM CST)				

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Date	Materials Covered	Activities	Due Date		
Wednesday, November 9, 2022	Chapter 14: Planning for Profit and Cost Control	Activities: (1) Complete SmartBook Assignment; (2) Complete Lecture Video Assignment; (3) Complete Practice HW and HW Assignment	Activities (1), (2), (3)	Wednesday, November 16, 2022	9:00 AM CST
Friday, November 11, 2022					
Monday, November 14, 2022					
Wednesday, November 16, 2022	Quiz 8: Chapter 14 (the window is open at 9 AM CST and closed at 11:59 PM CST)				
Friday, November 18, 2022	Chapter 15: Performance Evaluation	Activities: (1) Complete SmartBook Assignment; (2) Complete Lecture Video Assignment; (3) Complete Practice HW and HW Assignment	Activities (1), (2), (3)	Wednesday, November 30, 2022	9:00 AM CST
Monday, November 21, 2022					
Wednesday, November 23, 2022	Thanksgiving Break				
Friday, November 25, 2022	Thanksgiving Break				
Monday, November 28, 2022	Chapter 15 (cont.)				
Wednesday, November 30, 2022	Quiz 9: Chapter 15 (the window is open at 9 AM CST and closed at 11:59 PM CST)				
Friday, December 2, 2022	Study Day				
Monday, December 5, 2022	Final Exam: Comprehensive (the exam window is open at 3:45 PM CST and closed at 5:45 PM CST)				