



ACCT 220: Principles of Financial Accounting Course Syllabus – Fall 2022

Course Section: 700 (Web)
Instructor: Dr. Pinky Rusli
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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 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 general education math requirement.

Required Materials

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

WileyPlus Registration

Please make sure that you register for the correct WileyPlus 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 700 (the Web section). Your section name on WileyPlus is “ACCT 220-Section 700 (Web)-Fall 2022-Dr. Pinky Rusli”.

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

Homework	325
Interim exams (3 @ 50 points each)	150
Final project	100
Final exam	125
Total Points	700

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 until the assignments are due.

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 220: Homework Chapter 4-Part 1”).

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 17, 2022.

Date	Materials Covered	Activities	Assignments	Due Date	
Monday, August 22, 2022	Welcome and Introduction	Sign up for WileyPlus, read announcements			
Wednesday, August 24, 2022	Chapter 1: Introduction to Financial Accounting	Watch video and read handout Chapter 1-Part 1	None		
Friday, August 26, 2022		Watch video and read handout Chapter 1-Part 2	HW Chapter 1-Parts 1 and 2	Friday, September 23, 2022	11:59 PM CST
Monday, August 29, 2022		Watch video and read handout Chapter 1-Part 3	HW Chapter 1-Part 3	Friday, September 23, 2022	11:59 PM CST
Wednesday, August 31, 2022	Chapter 2: A Further Look at Financial Statements	Watch video and read handout Chapter 2-Part 1	None		
Friday, September 2, 2022		Watch video and read handout Chapter 2-Part 2	HW Chapter 2	Friday, September 23, 2022	11:59 PM CST
Monday, September 5, 2022	<i>Labor Day</i>				
Wednesday, September 7, 2022	Chapter 3: The Accounting Information System	Watch video and read handout Chapter 3-Part 1	HW Chapter 3-Part 1	Friday, September 23, 2022	11:59 PM CST
Friday, September 9, 2022		Watch video and read handout Chapter 3-Part 2	HW Chapter 3-Part 2	Friday, September 23, 2022	11:59 PM CST
Monday, September 12, 2022		Watch video and read handout Chapter 3-Part 3	HW Chapter 3-Part 3	Friday, September 23, 2022	11:59 PM CST

Date	Materials Covered	Activities	Assignments	Due Date	
Wednesday, September 14, 2022	Chapter 4: Accrual Accounting Concepts	Watch video and read handout Chapter 4-Part 1	None		
			Writing Assignment 1 is Due!	Wednesday, September 14, 2022	11:59 PM CST
Friday, September 16, 2022		Watch video and read handout Chapter 4-Part 2A, 2B	HW Chapter 4- Parts 1 and 2	Friday, September 23, 2022	11:59 PM CST
Monday, September 19, 2022		Watch video and read handout Chapter 4-Part 3	HW Chapter 4-Part 3	Friday, September 23, 2022	11:59 PM CST
Wednesday, September 21, 2022		Watch video and read handout Chapter 4-Part 4	HW Chapter 4-Part 4	Friday, September 23, 2022	11:59 PM CST
Friday, September 23, 2022	<i>Study Day</i>				
Monday, September 26, 2022	Exam 1: Chapters 1-4 (the exam window is open at 8 AM CST, ends at 11:59 PM CST)				
Wednesday, September 28, 2022	Chapter 5: Merchandising Operations and the Multiple- Step Income Statement	Watch video and read handout Chapter 5-Part 1	HW Chapter 5-Part 1	Monday, October 17, 2022	11:59 PM CST
Friday, September 30, 2022		Watch video and read handout Chapter 5-Part 2	HW Chapter 5-Part 2	Monday, October 17, 2022	11:59 PM CST

Date	Materials Covered	Activities	Assignments	Due Date	
Monday, October 3, 2022		Watch video and read handout Chapter 5-Part 3	HW Chapter 5-Part 3	Monday, October 17, 2022	11:59 PM CST
Wednesday, October 5, 2022	Chapter 6: Reporting and Analyzing Inventory	Watch video and read handout Chapter 6-Part 1	HW Chapter 6-Part 1	Monday, October 17, 2022	11:59 PM CST
Friday, October 7, 2022		Watch video and read handout Chapter 6-Part 2	HW Chapter 6-Part 2	Monday, October 17, 2022	11:59 PM CST
Monday, October 10, 2022	Chapter 7: Fraud, Internal Control, and Cash	Watch video and read handout Chapter 7-Part 1	None		
			Writing Assignment 2 is Due!	Monday, October 10, 2022	11:59 PM CST
Wednesday, October 12, 2022		Watch video and read handout Chapter 7-Part 2	HW Chapter 7	Monday, October 17, 2022	11:59 PM CST
Friday, October 14, 2022	<i>Fall Break</i>				
Monday, October 17, 2022	<i>Study Day</i>				
Wednesday, October 19, 2022	Exam 2: Chapters 5-7 (the exam window is open at 8 AM CST, ends at 11:59 PM CST)				
Friday, October 21, 2022	Chapter 8: Reporting and Analyzing Receivables	Watch video and read handout Chapter 8-Part 1A	HW Chapter 8-Part 1A	Monday, November 7, 2022	11:59 PM CST

Date	Materials Covered	Activities	Assignments	Due Date	
Monday, October 24, 2022		Watch video and read handout Chapter 8-Part 1B	HW Chapter 8-Part 1B	Monday, November 7, 2022	11:59 PM CST
Wednesday, October 26, 2022	Chapter 9: Reporting and Analyzing Long-Lived Assets	Watch video and read handout Chapter 9-Part 1	HW Chapter 9-Part 1	Monday, November 7, 2022	11:59 PM CST
Friday, October 28, 2022		Watch video and read handout Chapter 9-Part 2	HW Chapter 9-Part 2	Monday, November 7, 2022	11:59 PM CST
Monday, October 31, 2022		Watch video and read handout Chapter 9-Part 3	HW Chapter 9-Part 3	Monday, November 7, 2022	11:59 PM CST
Wednesday, November 2, 2022	Chapter 10: Reporting and Analyzing Liabilities	Watch video and read handout Chapter 10-Part 1	HW Chapter 10-Part 1	Monday, November 7, 2022	11:59 PM CST
Friday, November 4, 2022		Watch video and read handout Chapter 10-Part 2	HW Chapter 10-Part 2	Monday, November 7, 2022	11:59 PM CST
Monday, November 7, 2022	Study Day				
Wednesday, November 9, 2022	Exam 3: Chapters 8-10 (the exam window is open at at 8 AM CST, ends at 11:59 PM CST)				
Friday, November 11, 2022	Chapter 11: Reporting and Analyzing Stockholders' Equity	Watch video and read handout	HW Chapter 11-Part 1	Friday, December 2, 2022	11:59 PM CST

Date	Materials Covered	Activities	Assignments	Due Date	
		Chapter 11-Part 1			
			Writing Assignment 3 is Due!	Monday, November 21, 2022	11:59 PM CST
Monday, November 14, 2022		Watch video and read handout Chapter 11-Part 2	HW Chapter 11-Part 2	Friday, December 2, 2022	11:59 PM CST
Wednesday, November 16, 2022	Chapter 12: Statement of Cash Flows	Watch video and read handout Chapter 12	HW Chapter 12	Friday, December 2, 2022	11:59 PM CST
Friday, November 18, 2022	Final Project			Friday, December 2, 2022	11:59 PM CST
Monday, November 21, 2022	Final Project			Friday, December 2, 2022	11:59 PM CST
Wednesday, November 23, 2022	<i>Thanksgiving Break</i>				
Friday, November 25, 2022	<i>Thanksgiving Break</i>				
Monday, November 28, 2022	Final Project			Friday, December 2, 2022	11:59 PM CST
Wednesday, November 30, 2022	Final Project			Friday, December 2, 2022	11:59 PM CST
Friday, December 2, 2022	<i>Study Day</i>				

Date	Materials Covered	Activities	Assignments	Due Date
Monday, December 5, 2022	Final Exam: Comprehensive (the exam window is open at 3:45 pm and closed at 5:45 pm CST)			