

**WESTERN KENTUCKY UNIVERSITY**  
**ACCT 220**  
**PRINCIPLES OF FINANCIAL ACCOUNTING**  
**Winter 2024**

**Professor:** Dr. Jason Bergner

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**Office:** Grise Hall 522

**Office Hours:** By appointment (Students can request Zoom meetings.)

**Course Description**

The purpose of this course is to provide a focus on the methods and procedures used to gather and report financial information about a business organization to external users. An emphasis is placed on the recording function, preparing the financial statements, examining the statements' components, and interpreting the information reported.

**Prerequisite**

ACCT 110 (or equivalent) with a minimum grade of C

**Required Materials**

- ✓ Rich, Jones, & Myers. (2022). *Financial Accounting: The Cornerstone of Business Decision Making*. 5e. Cengage: Boston.

**My availability**

You may email me at any time. However, be aware that I check email twice a day (once in the morning and once in the afternoon), Monday-Friday. I may check it more often, but I do not guarantee it.

You may email me to schedule a Zoom session to discuss any questions you have about content as you proceed through the course.

**Blackboard announcements**

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

**Course grading**

Exam 1	100
Exam 2	100
<u>Assignments (Max points = 115)</u>	<u>100</u>
Total	300 points

*Grades will be assigned on the normal 90-80-70-60 scale.*

***Exams***

All students must take exams on the assigned days.

***Assignments***

I will give various assignments throughout the semester. Details about an assignment and its due date will be given concurrently with the assignment. I do not accept late work.

Assignments are worth 100 points in total. However, I will give more than 100 points on assignments during the course. Thus, you can earn extra credit by getting over 100 total points. I cap assignments at 115 points.

## **WKU information**

### **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](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 & 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.

### **Regular and Substantive Interaction (online courses only)**

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:

- Assessing or providing feedback on a student's coursework
- Responding to questions about the content of a course