



ACCT 220: Principles of Financial Accounting Course Syllabus – Spring 2024

Course Section: 003
Classroom: Grise Hall 528A
Instructor: Dr. Pinky Rusli
Office address: Grise Hall 517
Email address: pinky.rusli@wku.edu
Class time: TR 9:35 am – 10:55 am CST
Office hours: TR 3:45 pm – 4:45 pm CST, or by appointment

Course Learning Objectives

This course expands on the introduction to financial accounting provided in ACCT 110. Focus is on the methods and procedures used to gather and report financial information about a business organization to external users. Emphasis is placed on the recording function, preparing the financial statements, examining the statements' components, and interpreting the information reported.

Prerequisite

ACCT 110

Required Materials

Financial Accounting, 6th edition, by David Spiceland, Wayne Thomas, and Don Hermann.
Published by Mc-Graw-Hill.

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 and Study Skill Assignments	100
SmartBook Assignments	600
Lecture Video Assignments	600
Homework and Practice Quizzes	1,500
In-Class Quizzes	3,200
Final Project	1,000
Final Exam	3,000
Total Points	10,000

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

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 and section number* (for example, “ACCT 220-Section 003: 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/>

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.

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.

Spring 2024 dates:

Tuesday, January 16: First day of classes
Tuesday, January 23: Last day to add a full semester course
Tuesday, January 23: Last day to drop a full semester course
Tuesday, January 23: Last day to receive a 100% refund for a full semester course
Monday, January 29: Last day to receive a 50% refund for a full semester course
Monday, February 5: Last day to receive a 25% refund for a full semester course
Thursday, March 28: Last day to drop a class with a "W"

Class Schedule

Date	Materials Covered
Tuesday, January 16, 2024	Chapter 1: A Framework for Financial Accounting
Thursday, January 18, 2024	Chapter 1: A Framework for Financial Accounting
Tuesday, January 23, 2024	Chapter 1: A Framework for Financial Accounting
Thursday, January 25, 2024	Chapter 1: A Framework for Financial Accounting
Tuesday, January 30, 2024	Chapter 2: The Accounting Cycle: During the Period
Thursday, February 1, 2024	Chapter 2: The Accounting Cycle: During the Period
Tuesday, February 6, 2024	Chapter 2: The Accounting Cycle: During the Period
Thursday, February 8, 2024	Chapter 2: The Accounting Cycle: During the Period
Tuesday, February 13, 2024	Chapter 2: The Accounting Cycle: During the Period
Thursday, February 15, 2024	Chapter 2: The Accounting Cycle: During the Period
Tuesday, February 20, 2024	Chapter 2: The Accounting Cycle: During the Period
Thursday, February 22, 2024	Chapter 3: The Accounting Cycle: End of the Period
Tuesday, February 27, 2024	Chapter 3: The Accounting Cycle: End of the Period
Thursday, February 29, 2024	Chapter 3: The Accounting Cycle: End of the Period
Tuesday, March 5, 2024	Chapter 3: The Accounting Cycle: End of the Period
Thursday, March 7, 2024	Chapter 3: The Accounting Cycle: End of the Period
Tuesday, March 12, 2024	Chapter 3: The Accounting Cycle: End of the Period
Thursday, March 14, 2024	Chapter 3: The Accounting Cycle: End of the Period
Tuesday, March 19, 2024	Spring Break
Thursday, March 21, 2024	Spring Break
Tuesday, March 26, 2024	Chapter 3: The Accounting Cycle: End of the Period
Thursday, March 28, 2024	Chapter 3: The Accounting Cycle: End of the Period
Tuesday, April 2, 2024	Chapter 3: The Accounting Cycle: End of the Period
Thursday, April 4, 2024	Chapter 12: Statement of Cash Flows
Tuesday, April 9, 2024	Chapter 12: Statement of Cash Flows
Thursday, April 11, 2024	Chapter 12: Statement of Cash Flows
Tuesday, April 16, 2024	Chapter 12: Statement of Cash Flows
Thursday, April 18, 2024	Chapter 12: Statement of Cash Flows
Tuesday, April 23, 2024	Chapter 12: Statement of Cash Flows
Thursday, April 25, 2024	Chapter 12: Statement of Cash Flows
Tuesday, April 30, 2024	Final Exam: 1-3 pm CST