



FACULTY-LED  
STUDY ABROAD

## KIIS Austria Program, Summer 2021

### ACCT 200 – Introductory Accounting - Financial

**Instructor:** Dr. Timothy G. Bryan, CPA

**Email:** bryanti@marshall.edu

**Instructor's office hours:** on site and by appointment

*Syllabus subject to change*

#### 1. Course Description:

Introduction to principles and procedures of double-entry accounting records and reports. ACC 200 focuses *on financial* accounting which an introduction to generally accepted accounting Principles in the United States and international standards.

#### 2. Overall KIIS Program Student Learning Outcomes:

##### KIIS Study Abroad Mission Statement:

KIIS provides high-quality education abroad programs for students from all diverse backgrounds that promote deep international learning, are integrated into the curriculum, and encourage critical and creative thinking. Our goal is to help students understand the wider world and develop personal and professional skills for lifelong enrichment. We strive to go beyond generalizations and cultural stereotypes to help foster a nuanced appreciation of the world in which we live.

##### Students participating on KIIS study abroad programs aim to:

- 1) Understand contemporary issues of their host country/countries (i.e. KIIS program location).
- 2) Develop skills to interact comfortably in a global setting.
- 3) Understand other cultures.

Prior to your KIIS study abroad program, and again at the conclusion of your program, KIIS will ask each student to a) answer a few multiple-choice questions, and b) write a short reflective essay (two paragraphs in length) related to the elements detailed above. There is no right or wrong answer, and your responses will not affect your grade in any way. The purpose of the exercise is to help KIIS measure the effectiveness of its study abroad programs.

#### 3. Course Objectives and Specific Learning Outcomes:

Integrative Thinking: Students will make connections and transfer skills and learning among varied disciplines, domains of thinking, experiences, and situations.

- Use basic accounting and business terminology and concepts.

- Describe the basic information in an organization's financial statements and the way it is used by investors.

Practice through class discussion, real world examples, reading the textbook, and homework.

Assessed with exams and quizzes and the financial report.

Quantitative Thinking: Students will analyze real- world problems quantitatively, formulate plausible estimates assess the validity of visual representations of quantitative information, and differentiate valid from questionable statistical conclusions.

- Solve structured and unstructured problems

Practice with In-class activities, homework, exams and quizzes

Assessed with the Financial Report

Communication Fluency: Students will develop cohesive oral, written, and visual communications tailored to specific audiences.

- Produce financial statements and understand how management's accounting choices affect the results
- Speak in front of peers and superiors through answering questions in class
- Write in edited standard written English appropriate for business

Practiced by class discussion, homework, exams and quizzes

Assessed with the Financial Report and Cycle Problem

Inquiry Based Thinking: Students will formulate focused questions and hypotheses, evaluate existing knowledge, collect and analyze data, and draw justifiable conclusions.

- Analyze how basic business transactions impact a company's financial condition

Practiced through in-class activities, homework, exams and quizzes

Assessed with the Financial report

Information Literacy: Students will revise their search strategies and employ appropriate research tools, integrate relevant information from reliable sources, question and evaluate the complexity of the information environment, and use information in an ethical manner.

- Demonstrate proficiency in collecting public financial information, analyzing that information, and using that information to make decisions.

Practiced with in-class activities and homework.

Assessed with the Financial report

#### 4. Major Topics covered in the Course:

General accepted accounting principles and financial statement analysis.

#### 5. Fulfillment of General Education Requirement:

This class meets the critical thinking component requirement of Marshall University.

#### 6. Required Readings and Materials:

(1) Financial Accounting, 10th Edition, 2020 by John J. Wild AND access to CONNECT. The text is available to rent or buy in a variety of formats.

(2) Calculator: A basic, inexpensive, four-function is enough.

(3) A reliable computer and stable internet connection.

(4) Microsoft Excel

#### 7. Graded Assignments:

Connect Chapter Activities	110
Exam 1	100
Exam 2	100
Exam 3	100
Exam 4	100
Financial Report	150
Financial Cycle	50
Excel Problems	<u>50</u>
Total	<u>760</u>

Grades will be based on the following points/percentages:

A 89.1% and up 677 points and up

B 79.1% to 89.0% or 601-676 points

C 69.1% to 79.0% or 525-600 points

D 59.1% to 69.0% or 449-524 points

F Below 59.1% or below 449 points

#### 8. Attendance Policy:

KIIS program participants are expected to be punctual to and in attendance at all classes, presentations, meetings and required excursions, and to remain with the program for the full academic period. Unexcused absences from classes and/or mandatory meetings will result in a lowering of the student's final grade, as will excessive tardiness. Multiple unexcused absences could result in expulsion from the program. Any absence from an academic class session must be excused for medical reasons.

#### 9. Disability Accommodation:

KIIS will make every reasonable effort to provide accommodations for program participants with special needs or disabilities, but we cannot guarantee that we will be able to do so. Be

aware that many foreign countries do not have comprehensive legislation comparable to the Americans with Disabilities Act (ADA). As a result, businesses and other establishments operating in foreign countries may not be able to provide accommodations.

If you have a disability accommodation need, we recommend you contact your KIIS Campus Representative, <https://www.kiis.org/about-kiis/contact-us/campus-representatives/> early in your program selection process so that s/he has time to discuss any specific needs, including which KIIS programs may be best suited. You also are welcome to contact KIIS Assistant Director, Maria Canning, [maria.canning@wku.edu](mailto:maria.canning@wku.edu), to discuss your disability accommodation needs (e.g. housing, transportation, excursions, class schedule, etc.).

Immediately after acceptance, notify KIIS Assistant Director, Maria Canning, or KIIS Admissions and Enrollment Specialist, Haley McTaggart, [haley.mctaggart@wku.edu](mailto:haley.mctaggart@wku.edu), if you have a special need or disability that might require any form of accommodation abroad. Failure to notify KIIS may prevent you from participating on your KIIS program.

If you require any accommodations abroad, you must provide KIIS Assistant Director, Maria Canning, or KIIS Admissions and Enrollment Specialist, Haley McTaggart, an accommodation letter from your home campus' disability accommodation office that lists the accommodations you are eligible to receive. Please do not request accommodations directly from your KIIS Program Director or other KIIS Faculty; the KIIS Office will notify your KIIS Program Director and/or Faculty after we have received your above accommodation letter.

In some cases, you may need to make arrangements for a caregiver to join you on your KIIS program, should your physician, campus disability accommodation office, or KIIS make such a recommendation or require it.

#### **10. Title IX / Discrimination & Harassment:**

Recent attention to gender discrimination and sexual harassment at colleges and universities reminds us of the importance of adhering to standards of ethical and professional behavior. KIIS Study Abroad is committed to supporting and encouraging safe and equitable educational environments for our students, faculty, and program directors. Students, faculty, and program directors are required to be civil and treat each other with dignity and respect. As such, harassment and/or discrimination of any kind will not be permitted or tolerated.

Sexual misconduct (sexual harassment, sexual assault, and sexual/dating/domestic violence) and sex discrimination are violations of KIIS policies. If you experience an incident of sex/gender-based discrimination, harassment and/or sexual misconduct, you are encouraged to report it to a) KIIS Assistant Director Maria Canning (+1-859-200-1000) or KIIS Executive Director, John Dizgun (+1-270-227-2288), b) WKU's Title IX Coordinator, Andrea Anderson (270-745-5398 / [andrea.anderson@wku.edu](mailto:andrea.anderson@wku.edu)) or WKU's Title IX Investigators, Michael Crowe (270-745-5429 / [michael.crowe@wku.edu](mailto:michael.crowe@wku.edu)) or Joshua Hayes (270-745-5121 / [joshua.hayes@wku.edu](mailto:joshua.hayes@wku.edu)). Please note that while you may report an incident of sex/gender based discrimination, harassment and/or sexual misconduct to a KIIS program director and/or faculty member, KIIS program directors and faculty are considered "Responsible Employees" of Western Kentucky 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, <https://www.wku.edu/heretohelp/> at 270-745-3159.

For more information on KIIS Title IX, see <https://www.kiis.org/students/health-safety/title-ix-clery/>; additional Title IX resources can be found here <https://www.wku.edu/eoo/brochure2019update.pdf>.

Everyone should be able to participate on a KIIS program, attend a KIIS event, or work in a KIIS environment (e.g. KIIS office) without fear of sexual harassment or discrimination of any kind. Be respectful of each other.