

**ACC 201: Principles of Financial Accounting
Course Syllabus - Spring 2026**

General Information

Instructor: Atul Singh
Office: WB 331
Office Hours: TR: 12.40 pm – 3.10 pm and 4.45 pm – 5.15 pm (WB 331)
Other times available by appointment.

Phone and Email: 765-285-4976 (office); aksingh@bsu.edu
Textbook Required: John J. Wild. *Financial Accounting: Information for Decisions, 11th Edition, McGraw-Hill (with Connect)*
ISBN: 9781266294945/9781264127269

Materials Required: Cell Phones and Graphing Calculators are not permitted for exams. Any other calculator will work. You should have access to a computer or tablet that supports Respondus Lockdown Browser with Monitor(camera).

Course Description: This course provides an introduction to accounting, emphasizing the basic principles underlying the accounting cycle. The material covered includes the preparation of reports to management and external users of financial statements. Specifically, this course provides students (1) an introduction to the accounting concepts and principles used in measuring and reporting for financial entities, (2) the opportunity to apply knowledge to solve basic accounting problems, and (3) the opportunity to integrate ethical considerations, social, and international implications.

Course Objectives:

1. To provide a basic understanding of financial accounting principles as a part of the business core for all business majors.
2. To provide a basic understanding of the types of ethical dilemmas involving accounting principles.
3. To provide a basic understanding of the importance of ethics to the accounting profession.

Course Policies: Methods of instruction may include class assignments, lectures, and discussions. Student learning will be evaluated through homework/in-class assignments, exams, quizzes and a comprehensive case study. You are expected to complete assigned lectures and read the assigned material and complete the assigned homework. Your success in this class depends on reading the text, doing homework, attendance, and active participation in class.

Canvas: Canvas will be used to communicate most of the information related to the class. If there are changes to office hours or due dates, they will be posted to Canvas. Additionally, the syllabus and other documents related to the course can be found there.

Attendance: Students are *required* to attend all classes in person; attendance will be taken and will count towards the final grade as per the grading policy. Significant absences will also affect your grade by missing knowledge that would have been obtained in class and information regarding the exams, homework, etc. If you are going to miss a significant amount of class due to illness, deployment, death in the family, etc., please let me know.

Grading Standards

A	94% - 100%		C	74% - 76%
A-	90% - 93%		C-	70% - 73%
B+	87% - 89%		D+	67% - 69%
B	84% - 86%		D	64% - 66%
B-	80% - 83%		D-	60% - 63%
C+	77% - 79%		F	Below 60%

	<u>Point Assignment</u>
Exam I	100
Exam II	100
Exam III	100
Final Exam	100
Homework & In-class Assignments	150
Quizzes	25
Case Study	50
Attendance	25
Total	650

Over the course of the semester, it is expected that students will spend around 35 hours of in-class instruction and 80 hours outside of class (preparing for class, doing assignments, taking exams etc.). All students are bound by the same evaluation scheme above.

A reminder that a minimum of “C-” in this course is a prerequisite for ACC 202.

Ball State First Day

This course is part of our course material delivery program, **Ball State First Day**. The bookstore will provide each student with a convenient package containing all required physical materials and all digitally delivered materials for this course will be integrated into Canvas.

You should have received an email from the bookstore confirming materials provided for each of your courses and asking you to select how you would like to receive any printed components (in-store pick up or home delivery). If you have not done so already, please confirm your fulfillment preference so the bookstore can prepare your materials.

For more information about Ball State First Day, please go to [Ball State First Day](#)

Examinations

The course includes four examinations, as outlined in the attached schedule. Every student is required to take the examination at the regularly scheduled times. If, due to some uncontrollable circumstance, you cannot attend the examination at the scheduled time, it is *your* responsibility to contact the instructor *before* the scheduled exam. You may only make up an examination if you missed it due to an extenuating circumstance, with *proper and valid documentation*. Generally, make-up exams must be taken *before* the original exam time (University policy applies to accommodations for disabilities, medical, athletic, and bereavement situations). Unexcused absences from examinations will result in a zero grade.

Exams may include questions drawn from any of the assigned or completed materials, such as lectures, chapter readings, homework, or in-class activities. Exam questions may be in several

formats: multiple choice, true-false, problems, and essay. The exam format will be discussed in class before each exam. Old exams are not available. You cannot keep your exams; however, you can review them by making an appointment with the instructor.

The instructor will retain examinations. Financial or scientific (or simpler) calculators may be used during exams (no cell phones). Cheating will not be tolerated; the minimum penalty for cheating or plagiarism is in accordance with Ball State University policies.

Homework Assignments

There will be 12 homework assignments. Late assignments and exams will not receive credit unless a significant, documented event occurs. I will drop the grades of two homework assignments to accommodate short illnesses, computer issues, or any other exigencies. If you are hospitalized, need to request leave under the bereavement policy, receive deployment orders, etc., please reach out to your advisor, the Dean of Students, or me as soon as you or a family member/friend can do so.

Each homework assignment will be worth 15 points, and the ten highest scores will count towards your final grade. (Maximum 150 points). You are expected to complete the assigned homework problems via the CONNECT platform (purchased with your textbook or through Canvas) or in excel, if stated in the assignment.

Assignments submitted via Connect will be due by 11.59 pm on the posted due date. Students are required to submit assignments before the deadline to receive credit. Verify that your assignment is not left in progress. Completing and understanding the homework are important components of successful performance in this class.

Quizzes

There will be seven quizzes on Canvas. I will consider the five highest quiz scores for the final grade. This means that I will drop the two lowest grades; this also addresses issues such as missing quizzes due to short illnesses or absences for other reasons. If you are hospitalized, need to request leave under the bereavement policy, receive deployment orders, or similar circumstances, please get in touch with your advisor, the Dean of Students, or me as soon as you or a family member/friend can do so. Each quiz will be worth 5 points, and the five highest scores will count towards your final grade. (Maximum 25 points).

Reading

Chapters should be read before class to increase understanding of video lectures and illustrative examples. If reading is not an effective learning strategy for you, then you should complete the SmartBook.

Extra Credit

There will be very limited opportunities for extra credit during the semester. Any extra credit opportunities will be posted in Canvas.

Attendance Policy

Attending classes and participating in classroom activities contributes to an enriched learning environment. Students are *required* to attend all classes in person and prior approval needs to be taken for missing a class due to any exigency. Attendance will be taken and will count towards the final grade as per the grading policy. Significant absences will also affect your grade by missing knowledge that would have been obtained in class and information regarding the exams,

homework, etc. Please remember that we will practice sample homework assignment problems in class. Students who attend class regularly perform better.

Office hours are not to be used for reviewing information you missed due to skipping classes. If you are going to miss a significant amount of class due illness, death in the family, etc., please let me know. I am happy to meet with students who have fallen behind to develop a path forward to success. Alternatively, you can speak to the Office of Student Rights and Community Standards or view their policies here. This office can assist you if you face a significant hardship during the semester.

<https://www.bsu.edu/about/administrativeoffices/studentrights/policies>

Course Participation Expectations

This course is designed to include weekly activities, discussions, in-class exercises, and other forms of collaboration and communication. It is recommended that you log into your Canvas course 3 to 4 times a week and check your official Ball State email account daily to view announcements and prepare for class. Complete all assignments, quizzes, tests, and any other activities by the stated due dates.

Feedback Policy

I will try to return email from your official BSU address, within 24 hours during business days and within 48 hours on the weekend. I will read every discussion post but I don't always personally comment on the posts. I will make every effort to grade your quizzes, assignments, and discussions no later than within 5 business days of submission. Please feel free to email me before that time if you have any questions or concerns about your performance in class.

University Policies:

Final Exam will be given as per the University schedule.

University Statement

We are committed to ensuring that all members of the community are welcome, through valuing the various experiences and worldviews represented at Ball State and among those we serve. We promote a culture of respect and civil discourse.

Freedom of Expression

In this course, we are committed to fostering a learning environment that values intellectual diversity, encourages free expression, and promotes open inquiry. As members of the Ball State Community, we treat each person in the Ball State community with civility, courtesy, compassion, and dignity and respect and learn from differences in people, ideas, and opinions. Please review Ball State University's Statement on Freedom of Expression, the resources on Ball State's Freedom of Expression webpage, and Ball State's Beneficence Pledge.

Title IX

Ball State University is committed to providing a safe and inclusive learning environment for all students. If you or someone you know has experienced sexual harassment—including sexual assault, dating violence, domestic violence, or stalking, please know that you are not alone. The University offers support services and resources. For more information or to report an incident, please visit [bsu.edu/titleix](https://www.bsu.edu/titleix) or contact the Title IX Coordinator at 765-285-1545 or at titleix@bsu.edu

As your instructor, I am a mandatory reporter under the Title IX policy and required to report any information I receive about possible sexual harassment. This includes information shared in class discussions, assignments, or private conversations.

What happens after I report? The Title IX Coordinator will email the person who experienced sexual harassment (complainant) and invite them to schedule a meeting. If the complainant chooses to meet with the Title IX Coordinator,

- Title IX Coordinator will offer supportive measures (e.g., counseling, extensions on deadlines, course-related adjustments, changes to work or class schedules, and/or referrals to campus offices), review the policy, and discuss options to move forward.
- If a complaint is filed by the complainant or the University, an investigation will begin following University policy.

Grading Policy

It is my policy that appropriate evaluation of your academic performance is an integral part of your learning experience. In the absence of mistakes, fraud, bad faith or incompetence, I will be the key decision-maker on the assignment of grades.

University Grade Appeal Policy

If you believe you received a final course grade that does not reflect your performance due to fairness or a procedural issue, you have the right to file an appeal within 5 school days after final grades are posted by the Office of the Registrar. Review the [University Grade Appeal Policy and Process](#).

Engagement Expectations

To support a respectful and engaging academic community that encourages the free exchange of ideas and civil discourse, we will follow these ground rules:

- **Respect different perspectives.** Share your ideas and let others share theirs.
- **Challenge ideas, not people.** Disagree respectfully. No personal attacks or put-downs. Focus on exploring ideas critically and constructively.
- **Listen to understand.** Stay curious, ask questions to understand, and give others space to speak.
- **Assume good intentions.** Approach discussions with curiosity and compassion.
- **Keep it private.** What is shared in class stays in class. Do not share others' words or work without permission.
- **Be respectful.** Avoid hurtful language, stereotypes, or content that may demean others. Keep feedback constructive.

Student Academic Ethics Policy

Honesty, trust, and personal responsibility are fundamental attributes of the university community. Academic dishonesty and other forms of academic misconduct threaten the foundation of an institution dedicated to the pursuit of knowledge and will not be tolerated. To maintain its credibility and reputation, and to equitably assign evaluations of scholastic and creative performance, Ball State University is committed to maintaining a climate that upholds and values the highest standards of academic integrity. Visit the VPAA's [academic integrity](#) website (Students tab) for resources on understanding academic integrity, citing sources properly, and avoiding inadvertent academic dishonesty. To learn about BSU's academic integrity expectations and students' rights, please read the University [Student Academic Ethics Policy](#).

Academic integrity violations include giving or receiving an unfair academic advantage (cheating), presenting someone else's ideas or work as your own (plagiarism), and falsifying academic records. Unless otherwise indicated, you must work independently by yourself. Check

with me if you are unsure whether something constitutes academic dishonesty. Examples of academic integrity violations include but are not limited to:

- Using resources not authorized by the faculty member (including devices, AI tools, hidden notes, and open books)
- Using commercial study websites to find answers to graded assignments (Chegg, Course Hero, StudyPool, OneClass, etc.).
- Without the instructor's written permission, giving away, buying, or selling graded assignments class notes, exams, study guides, or other course materials to other students or to third-party vendors (LLMs, Course Hero, Chegg, 24HourAnswers, etc.).
- Working with another person on any assignment other than authorized group projects.
- Sharing or allowing others to access your files, whether done with permission or not.
- Reusing your own work from another semester, course, or section.
- Sharing answers with others during exams (passing notes, texting, whispering, gesturing)
- Discussing exam questions and answers with students who have not taken the exam.
- Soliciting others to complete work for you.

Generative AI Statement

Intellectual integrity is vital to an academic community and for my fair evaluation of your work. All work completed and/or submitted in this course must be your own, completed in accordance with the University's Guidelines on Academic Integrity. You may not engage in unauthorized collaboration or make use of ChatGPT or any other generative AI applications at any time.

Students with Disabilities Statement

If you need course adaptations or accommodations because of a disability, have emergency medical information to share with me, or require special arrangements in case the building must be evacuated, contact the Office of Disability Services for assistance. Ball State's [Disability Services](#) office coordinates services for students with disabilities; documentation of a disability needs to be on file in that office before any accommodations can be provided. Disability Services can be contacted at 765-285-5293 or dsd@bsu.edu. I will be glad to discuss this request with you when you bring me a letter of verification from the Office of Disabled Student Development.

Canvas Accessibility

Canvas provides a user experience that is easy, simple, and intuitive. Special attention has been paid to making Canvas screen-readable. The Rich Content Editor encourages users to create accessible content pages (i.e. text formatting is accomplished using styles). Canvas is designed to allow limited customization of colors and schemes to be accessible for all users. The National Federation of the Blind granted Canvas the Gold Level Web Certification in 2010.

Find more information by visiting the [Canvas Voluntary Product Accessibility Template \(VPAT\)](#).

FERPA and Privacy

As a student, your educational records are considered confidential. Under FERPA (Family Educational Rights and Privacy Act), your records are confidential and protected. Under most

circumstances, your records will not be released without your written and signed consent. However, some directory information may be released to third parties without your prior consent unless a written request to restrict this is on file. You can learn more about student rights to privacy by reading [Ball State's FERPA and Privacy and Protection](#).

Ball State Emergency Preparedness & Class Cancellation Information

<https://www.bsu.edu/about/administrativeoffices/emergency-preparedness>

To receive the most up-to-date information, [subscribe to emergency text messaging](#), and [follow @ballstate alert on Twitter](#).

For deadlines regarding change of course, individual course withdrawal, and grade submission for other parts of term, consult www.bsu.edu/Registrar or call 765- 285-1722.

The Learning Center

The Learning Center offers free Tutoring and Academic Coaching for many courses at Ball State. Students can make appointments for online (Zoom) or in-person (NQ 350) appointments.

To make an appointment, visit myballstate.bsu.edu and click on “Navigate” in the Academic Tools section, or just go directly to bsu.navigate.eab.com.

Testing accommodations for students with disabilities are available for students who have received the appropriate documentation from Disability Services. Tests may be administered in the Learning Center.

Supplemental Instruction is available in select courses. If you have an SI leader for your course, that person will provide students with information the first week of school regarding weekly study sessions. For more information about Learning Center programming, visit bsu.edu/learningcenter or call 765-285-1006. Follow us on Instagram: [BallStateLC](#).

The Writing Center

All writers improve with practice and feedback, so as a student in this course, you are encouraged to use the Writing Center (in Robert Bell 295 during weekdays, Bracken Library First Floor West in the evenings, or online during any of our regularly scheduled hours) to get additional feedback on your writing.

The Writing Center offers free planning, feedback, and accountability sessions (in person and online) to all students composing essays, reports, reflections, research projects, web content, lesson plans, slideshows, poster presentations, resumes, and other digital or print texts. To schedule a free appointment to discuss your writing, go to bsu.edu/writingcenter. Online and in-person appointments are available; however, plan ahead because appointments book quickly!

The Basic Needs Hub

If you are having difficulty affording enough food, do not have a safe and reliable place to sleep, and/or experiencing an emergency or crisis, help is available through the [Basic Needs Hub](#). The Basic Needs Hub has information, resources, and provides individualized support to students. To talk with a supportive staff member about your experience, receive one on one assistance, or learn more about resources, you can submit a [Basic Needs Assistance Form](#).

The Counseling Center

The Ball State University Counseling Center offers free and confidential services to all students. The Counseling Center is located in Lucina Hall, Room 320. To schedule an appointment, you can contact us at 765-285-1736. Ball State also offers a 24/7 Crisis Line, which can be reached at 765-285-HOPE (4673). The Crisis Line is a mental health resource for those who are struggling with any mental health concerns, including thoughts of self-harm and/or suicide.

At the Ball State Counseling Center, we see students for a variety of reasons, some of which include homesickness, relationship concerns, anxiety, and depression. At your first appointment, you will work with a therapist to create a plan that will connect you with resources that best fit your needs. We assist students with getting connected to therapy at our Center as well as connecting students to self-help resources, other on-campus resources, and community-based resources. All Ball State students also have access to several on-demand, self-help resources through a variety of different platforms. All of these resources, including a direct link to our website, can be found [here](#).

The Speaking Center

The [Speaking Center](#) is a free resource available to all members of the BSU community wanting to improve their public speaking abilities. We offer personalized coaching designed to help you become a more confident and effective speaker. Our trained coaches provide constructive feedback and support throughout the entire speech preparation process, whether you are in the early stages of brainstorming ideas and organizing your thoughts, or you need to practice your delivery and refine your message.

The Center is in the David Letterman Communication and Media Building, room 302. To schedule an appointment, please access us through your Navigate app or use this direct link to sign up for a time. Appointments are available both in person and on Zoom. Appointments are available in person, on Zoom, and in virtual reality (VR) for those interested in practicing in an immersive speaking environment.

EDUCATIONAL TESTING SERVICE (ETS) - Major Field Test - Bachelor's Degree in Business:

As part of the Assurance of Learning process, the ETS Major Field Test - Bachelor's Degree in Business is administered to Miller College of Business majors enrolled in MGT - 491 (typical during the spring semester). Completing the ETS Major Field Test - Bachelor's Degree in Business is a Miller College of Business requirement which is administered through the MGT - 491 course. Results of this test confirm student learning goals are being met and/or provide guidance for continuous improvement. It is recommended that Miller College of Business majors become familiar with both ETS and the ETS Major Field Test - Bachelor's Degree in Business. For more information about ETS, visit this link: <http://www.ets.org/>; for more information about the ETS Major Field Test - Bachelor's Degree in Business, visit this link: http://www.ets.org/mft/about/content/bachelor_business/

Assurance of Learning:

The Miller College of Business is committed to ensuring that every student who graduates with a business degree is competent in five areas that are crucial to success in business. These learning goals can be easily remembered with the acronym **C-KITE** (Communication, Knowledge, Integration, Teamwork, and Ethics). As part of the business curriculum, this class will advance your experience with these goals in the following way:

Communication: Miller College Graduates will be able to communicate appropriately in a professional context. Specifically, they will be

- **Effective oral communicators** who can: organize a presentation; use transitions; avoid verbal pauses; maintain audience interest; use eye contact, body language, and use visual aids effectively
- **Effective written communicators** who can: introduce the main idea; provide closure consistent to the main idea; use content to support the main idea; use transitions and emphases; maintain connections between ideas; use organizational

structure effectively (paragraphs, flow); effectively use diction and conventions; and avoid spelling and grammatical errors

Knowledge: Miller College Graduates will demonstrate basic knowledge in

- Operations
- Marketing
- Finance
- Management
- Accounting
- Economics

Integration: Miller College Graduates will be able to integrate business knowledge in decision making. They will be able to

- Identify issues confronting the organization
- Synthesize and analyze available information
- Draw well-reasoned inferences and judgments for courses of action
- Design a plan for implementing the course of action

Technology: Miller College Graduates will be able to obtain, manage and communicate data effectively. They will be able to

- Analyze data for information to support decision-making using technology
- Identify common data security risks and safeguards
- Use common cloud technologies to collaborate on projects effectively

Ethics: Miller College Graduates will be able to recognize and resolve ethical dilemmas. They will demonstrate an ability to

- Identify an ethical dilemma in a business situation
- Identify relevant stakeholders
- Assess potential consequences to the stakeholders
- Recognize the importance of making decisions

In this class, you will demonstrate

- Communication, by generating written reports and making oral presentations
- Knowledge, by mastering basic accounting concepts
- Integration, by identifying issues confronting the organization and synthesizing and analyzing available information
- Ethics, by reading a business case and identifying and recommending solutions to a business problem.

Subject to Change Statement

This syllabus and schedule are subject to change in the event of extenuating circumstances.

ACC 201 - Course Schedule – Spring 2026*

Date	Chapter	Topic	Homework Due Date (Connect)
1/6/2026	1	Introducing Financial Statements	
1/8/2026	1	Introducing Financial Statements	13-Jan
1/13/2026	2	Financial Statements and the Accounting System	
1/15/2026	2	Financial Statements and the Accounting System	20-Jan
1/20/2026	3	Adjusting Accounts for Financial Statements	
1/22/2026	3	Adjusting Accounts for Financial Statements	27-Jan
1/27/2026		Exam Review	
1/29/2026	EXAM	Exam #1 (Chapters 1-3)	
2/3/2026	4	Reporting and Analyzing Merchandising Operations	
2/5/2026	4	Reporting and Analyzing Merchandising Operations	10-Feb
2/10/2026	5	Reporting and Analyzing Inventories	
2/12/2026	5	Reporting and Analyzing Inventories	17-Feb
2/17/2026	6	Reporting and Analyzing Cash, Fraud, and Internal Control	
2/19/2026	6	Reporting and Analyzing Cash, Fraud, and Internal Control	24-Feb
2/24/2026		Exam Review	
2/26/2026	EXAM	Exam #2 (Chapters 4-6)	
Mar. 1 - Mar. 8	Spring Break		
3/10/2026	7	Reporting and Analyzing Receivables	
3/12/2026	7	Reporting and Analyzing Receivables	17-Mar
3/17/2026	8	Reporting and Analyzing Long-Term Assets	
3/19/2026	8	Reporting and Analyzing Long-Term Assets	24-Mar
3/24/2026	9	Reporting and Analyzing Current Liabilities	
3/26/2026	9	Reporting and Analyzing Current Liabilities	31-Mar
3/31/2026		Exam Review	
4/2/2026	EXAM	Exam #3 (Chapters 7-9)	
4/8/2026	10	Reporting and Analyzing Long-Term Liabilities	
4/9/2026	10	Reporting and Analyzing Long-Term Liabilities	14-Apr
4/14/2026	11	Reporting and Analyzing Equity, <u>Accounting Case Opens</u>	
4/16/2026	11	Reporting and Analyzing Equity	19-Apr
4/21/2026	12	Reporting and Analyzing Cash Flows, <u>Accounting Case Due Date</u>	
4/23/2026	12	Reporting and Analyzing Cash Flows	25-Apr
Final Exam as per University Schedule (Cumulative with Focus on 10-12)			

* You will be awarded 5 extra credit points if you email me (aksingh@bsu.edu) that you have read and understood the syllabus by Jan. 20.

Note: The course schedule is subject to change. Assignments and due dates are aligned with chapters and are subject to change.