Dakota College at Bottineau Course Syllabus

Course Prefix/Number/Title: ACCT 201 – Elements of Account II
Number of Credits: 3 semester hours
Pre/Co-requisites: ACCT 200

Course Description: This course is a continuateion of ACCT 200 with emphasis on partnerships, corporations, and management accounting.

Course Objectives: At the end of the course, the student will be able to…
- Describe and illustrate the basic characteristics of partnerships and limited liability companies.
- Describe and illustrate the basic characteristics of corporations.
- Describe and illustrate the effects of long term debt.
- Describe and utilize cash flows statements.
- Analysis financial statements.
- Describe and utilize managerial accounting concepts and principles.
- Describe and utilize manufacturing accounting concepts and principles.
- Describe budgeting and apply budgeting concepts to a manufacturing business.
- Describe and apply differential analysis and product pricing.
- Utilize capital investment analysis.

Instructor: Emily Rodacker

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Lecture/Lab Schedule: Online

Textbooks: *Fundamental Accounting Principles*, Wild, Shaw, Chiappetta, 21st Edition.
ISBN-13: 978-0-07-802558-7

Software Requirements: Firefox web browser recommended for Moodle and Connect. Students may also be required to use e-mail, MS Word, Excel, or PowerPoint when applicable.

System Requirements: Visit the McGraw Hill Connect System Requirements page at
http://highered.mheducation.com/sites/0000065899/student_view0/getting_started/system_requirements.html.

Course Requirements:
- Completion of assignments, tests and projects.
- Grading is the accumulation of assignments, quizzes and tests for total points.
        90-100 = A   80-89 = B   70-79 = C   65-69 = D   <65 = F

Tentative Course Outline: Through this course you will learn about the accounting principles, the accounting cycle and accounting for business transactions through discussion questions, homework assignments and quizzes in Connect, and tests.

Relationship to Campus Theme: Dakota College at Bottineau emphasizes nature, technology and beyond as a focus for the unique blend of courses and programs offered here. This course uses technology as it relates to accounting with the use of Connect Accounting.

Classroom Policies:

- **Assignments:** All assignments are due on the specified due date by 11:55pm CST. All assignments are due before the final project is completed. If uploading a document, make sure your name and assignment appear in the filename of your document. For example, Ch1ERodackerFollow the instructions provided for submitting assignments. Late work will incur point deductions: 10 points for each day it is late. Any assignment turned after 3 days late results in a 0. You are permitted to work ahead.

- **Academic Integrity:** Plagiarism and cheating are serious offenses and may be punished by failure on exam, paper or project; failure in course; and/or expulsion from the university. For more information, refer to the "Academic Dishonesty" policy in the university catalog or the student handbook online: http://www.dakotacollege.edu/pdf/studenthandbook.pdf

Student Email Policy: Dakota College at Bottineau is increasingly dependent upon email as an official form of communication. A student's campus-assigned email address will be the only one recognized by the campus for official mailings. The liability for missing or not acting upon important information conveyed via campus email rests with the student.

Disabilities and Special Needs: If you need any special accommodations or materials in alternative formats, please let me know immediately. If you have already met with Student Development personnel, please provide me with information regarding your needs as soon as possible so that I can make appropriate accommodations.