

## ACCT201 Elements of Accounting II

**Instructor:** Kara Bowen

**Email:** kara.bowen@dakotacollege.edu

### Textbooks

Title : Accounting 22E

Author : Warren/Reeve/Duchac

Publisher : Thomson/South-Western

Edition/Year : 22e/Copyright 2007

ISBN : 978-0-324-62516-5

Additional information : Access code is included with this ISBN and is necessary to access the Thomson/South-Western website.

Type : Required resource

### Course Objectives

It is expected that students 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.

### Course Requirements

**Timelines:** You will be expected to keep up with your assignments on a regular basis. The course calendar has the assignment due dates. These are dates are recommendations to keep you on task. Your tests will be open throughout the semester but once you have started one you must complete it during that setting. Therefore you can complete this course before the final day of the semester.

**Cengage Learning:** Your assignments will be completed using "Cengage Learning," an interactive, internet-based product designed to help you complete the end-of-chapter activities from your text and receive instant feedback.

To use "Cengage Learning", you will log in by using the link listed below the "Weblinks" on your course homepage. Your assignments and tests will be done through the "Cengage Learning" website.

**Graded Assignments:** Graded assignments are found in the weekly section area of the course. All of these assignments are open book and untimed. You have unlimited attempts on these assignments, so re-do them to earn the best scores possible.

**Tests:** Exams are spaced out over the course of the term. The dates listed are only a guide to keep you on schedule. The exams are open book and you may take them at anytime during the semester.

### Evaluation

Grades will be calculated using the following criteria : Final grades will be based on homework, tests, quizzes and discussion questions.

A=100% to 90%  
B=89% to 80%  
C=79% to 70%  
D=69% to 60%  
F=Below 60%

	<b>Points</b>	
Biography	10	
Homework 11 @ 55 points each	605	
Quizzes 11 @ 10 points each	110	
Tests	275	
	<hr/> <u>1,000</u> <hr/>	
Tests and quizzes	385	38.5%
Homework and biography	615	61.5%