



Course Prefix/Number/Title: ACCT 200 – Accounting I

Number of Credits: 3

Course Description: Basic principles of the complete accounting cycle with emphasis on current assets, property, plant and equipment, and current liabilities. Includes lab work using a computerized accounting system.

Pre-/Co-requisites: None

Course Objectives: At the end of the course, the student will be able to...

- Identify the activities within the following cycles and make appropriate journal entries related to the cycle's financial transactions:
  - Revenue
  - Expenditures
- Understand the theory of debits and credits and apply accounting theory to business transactions.
- Examine the conceptual framework of accounting under generally accepted accounting principles.
- Define the function of accounting.
- Interpret and use information provided by financial accounting systems in making business decisions.
- Explain the purpose and use of financial statements and identify users of financial information.
- Prepare financial statements for service businesses and communicate financial accounting information.
- Evaluate accounting events and transactions and record events utilizing the accounting cycle.
- Prepared necessary adjusting and closing entries.
- Prepare a trial balance.
- Prepare a post-closing trial balance.
- Prepare general and subsidiary ledgers.
- Explain internal controls in business.
- Establish and prepare entries for petty cash accounting, and perform bank reconciliations.
- Compute and journalize interest on notes receivable.
- Apply and evaluate accounting and valuation methods to both periodic and perpetual inventory systems.
- Account for capitalization, depreciations, and the disposal of fixed assets.
- Differentiate between revenue and capital expenditures.
- Record current liability transactions including payroll.
- Record entries for bad debts expense and allowance for doubtful accounts, including adjusting entries and write-off entries.
- Prepared income statements by department.
- Determine interest calculations and maturity dates on notes receivable and payable.
- Discount and record interest bearing notes.
- Calculate depreciation using different methods.

Instructor: Emily Rodacker

Office: n/a

Office Hours: Call or text anytime

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Lecture/Lab Schedule: Online

Textbook(s): *Fundamental Accounting Principles*, Wild, Shaw, Chiappetta, 24<sup>th</sup> Edition with Connect.  
ISBN: 9781260260724

Course Requirements:

- **Software Requirements:** Firefox web browser recommended for Blackboard and Connect. Students may also be required to use e-mail and Microsoft Excel when applicable.
- **System Requirements:** Students will need to use McGraw Hill Connect to complete assignments. Visit the McGraw Hill Connect System Requirements page at [http://highered.mheducation.com/sites/0000065899/student\\_view0/getting\\_started/system\\_requirements.html](http://highered.mheducation.com/sites/0000065899/student_view0/getting_started/system_requirements.html)
- 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 students will learn about the accounting principles, the accounting cycle, and accounting for business transactions through discussion questions, homework assignments, quizzes, and tests.

General Education Competency/Learning Outcome(s) OR CTE Competency/Department Learning Outcome(s): Employs industry specific skills in preparation for workplace readiness.

1. Utilize industry specific technologies.
2. Employ management of information procedures.

Relationship to Campus Focus: Dakota College at Bottineau emphasizes nature, technology and beyond as a focus for the unique blend of courses and programs offered here. This course will emphasize the use of technology and prepare students for the future use of computers, hardware and software.

Classroom Policies:

- All assignments are due on the specified due date by 11:59pm CST. All assignments are due before the final project is completed.
- All assignments are available at all times and can be completed prior to the specified due date.

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.

**Academic Integrity:** According to the DCB Student Handbook, students are responsible for submitting their own work. Students who cooperate on oral or written examinations or work without authorization share the responsibility for violation of academic principles, and the students are subject to disciplinary action even when one of the students is not enrolled in the course where the violation occurred. The Code detailed in the Academic Honesty/Dishonesty section of the Student Handbook will serve as the guideline for cases where cheating, plagiarism or other academic improprieties have occurred.

**Disabilities or Special Needs:** Students with disabilities or special needs (academic or otherwise) are encouraged to contact the instructor and Disability Support Services.

**Title IX:** Dakota College at Bottineau (DCB) faculty are committed to helping create a safe learning environment for all students and for the College as a whole. Please be aware that all DCB employees (other than those designated as confidential resources such as advocates, counselors, clergy and healthcare providers) are required to report information about such discrimination and harassment to the College Title IX Coordinator. This means that if a student tells a faculty member about a situation of sexual harassment or sexual violence, or other related misconduct, the faculty member must share that information with the College's Title IX Coordinator. Students wishing to speak to a confidential employee who does not have this reporting responsibility can find a list of resources on the DCB Title IX webpage.