



Course Prefix/Number/Title: ACCT 200 – Elements of Accounting 1

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: Students will be able to:

1. Use Excel efficiently and effectively, in relation to the application of the above accounting concepts; write formulas and set up basic spreadsheets (Training in Excel does not necessarily have to be obtained in an accounting course.)
2. Students may receive this instruction through computer information systems, business and office technology education or computer science courses.)
3. Identify the activities within the following cycles and make appropriate journal entries related to the cycle's financial transactions: a. Revenue; b. Expenditure
4. Understand the theory of debits and credits and apply accounting theory to business transactions.
5. Examine the conceptual framework of accounting under generally accepted accounting principles/Define the function of accounting.
6. Interpret and use information provided by financial accounting systems in making business decisions.
7. Explain the purpose and use of financial statements and identify users of financial information.
8. Prepare financial statement for service businesses and communicate financial accounting information.
9. Evaluate accounting events and transactions and record events utilizing the accounting cycle.
10. Prepare and adjust necessary adjusting and closing entries.
11. Prepare a trial balance.
12. Prepare financial statements.
13. Prepare a post-closing trial balance.
14. Prepare journal and subsidiary ledgers.
15. Explain internal controls and discuss internal controls in business.
16. Establish and prepare entries for petty cash accounting and perform bank reconciliations.
17. Record entries for bad debt expense and allowance for doubtful accounts.
18. Compute and journal interest on notes receivable.
19. Apply and evaluate accounting and valuation methods to both periodic and perpetual inventory systems.
20. Accounts for capitalization, depreciations (amortization or depletion), and the disposal of fixed assets.

21. Differentiate between revenue and capital expenditures.
22. Record current liability transactions, including payroll/Calculate payroll and payroll deductions.
23. Record entries for bad debts expense and allowance for doubtful accounts, including adjusting entries and write-off entries
24. Prepare income statements by department
25. Determine interest calculations and maturity dates on notes receivable and payable
26. Discount and record interest bearing notes
27. Calculate depreciation using a variety of methods

Instructor: Cherie Baker

Office: N/A

Office Hours: Flexible, by appointment (using Collaborate or Zoom)

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Lecture/Lab Schedule: T/Th. 8:00 a.m. – 9:15 a.m.  
Thatcher Hall – Rm 214, Dakota College Bottineau

Textbook(s): Fundamental Accounting Principles, 25 th Edition – required options:

1. Connect program with Ebook, ISBN13: 9781260386950 (choose this option if you are ok with your textbook content being online) or
2. Connect program with Loose Leaf, ISBN13: 9781264218103 (choose this option if you need to have the physical textbook content) \*The looseleaf or Ebook works for both ACCT 200 and ACCT 201

Course Requirements:

1. Completion of assignments, tests, and attendance are required. You are responsible for regularly logging in to CONNECT Accounting system to complete assignments and retrieve course information.
2. You are expected to attend class regularly. Expect to retrieve instructions for assignments and tests verbally in class.
3. Students are expected to attend class, participate in class, and follow the instructions on the CONNECT site, which includes reading the textbook, completing assignments and using the study aids available in CONNECT Accounting.
4. Grading is the accumulation of assignments, quizzes, and tests for total points. You will have the opportunity to earn bonus points throughout the class lecture.

Tentative Course Outline:

*This outline is only used to keep this course on track and should NOT be used if you have missed class. It is very likely the weeks may not line up with the chapters as the semester moves forward. This schedule is also posted in Blackboard and will be updated there when applicable.*

Dates (Tuesday/ Thursdays)	Topic	HW & Quiz	Due (11:59 p.m. CST)
August 27 & August 29th	Welcome & Chapter 1		
September 3 & September 5	Chapter 1& Chapter 2		
September 10 & September 12	Chapter 2	Ch. 1	Sunday, September 15
September 17 & September 19	Chapter 3	Ch. 2	Sunday, September 22
September 24 & September 26	Chapters 3 & 4	Ch. 3	Sunday, September 28
October 1 & October 3	Chapters 4 & 5	Ch. 4	Sunday, October 5
October 8 & October 10	Chapter 5	Ch. 5	Sunday, October 8
October 15 & October 17	Midterm Exam (Chapters 1-5)		Midterm Exam week
October 22 & October 24	Chapter 6		
October 29 & October 31	Chapter 7	Ch. 6	Sunday, November 3
November 5 & November 7	Chapter 8	Ch. 7	Sunday, November 10
November 12 & November 14	Chapter 9	Ch. 8	Sunday, November 17
November 19 & November 21	Chapter 9 & Chapter 10	Ch. 9	Sunday, November 24
November 26 only	Catch up/ Chapter 10		
December 3 and December 5	Chapter 10	Ch. 10	Sunday, December 8
December 10 and December 12	Final Exam (Chapters 6-10)		Final Exam week

*Last day of IVN classes is Thursday, December 12<sup>th</sup>.*

#### **Other important dates:**

September 2 – Labor Day, campus closed

September 4 – last day to add/drop class for a full refund. (Courses dropped by this day will not appear on your transcript)

October 4 – Last day to withdraw with a 75% refund

October 14 – Professional Development Day (for staff). No classes

October 21 – Midterm Grades due

November 3 – Last day to withdraw with a 50% refund

November 11 – Veterans Day, campus closed

November 15 - Last day to withdraw from term or drop with record

November 27-29 – Thanksgiving, campus closed

December 23 – Final grades posted to system.

General Education Competency/Learning Outcome(s) OR CTE Competency/Department Learning Outcome(s):

CTE Competency/Goal: Employs industry specific skills in preparation for workplace readiness.  
Department Learning Outcome: #2 Employ management of information procedures.

#### Grading Scale:

Grading is based on what the student earns based upon the percent of total possible points. Final letter grades are assigned based on the grading scale below.

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

#### IVN Assignment Submissions:

This course is taught over interactive video network (IVN) with your instructor located at a distant site, therefore students may need to take a few extra steps in submitting assignments. If this is the case, the instructor will provide instructions.

#### Attendance and Participation:

Participation and attendance is expected. Attendance is taken. Content covered, activity/projects, and discussion during class time is essential to meeting the course objectives. If you miss a class, it is your responsibility to obtain the missed information and/or assignment(s). Reminder: Your time to obtain information for each class is during our scheduled class times. Do NOT expect your instructor to spend additional time covering information twice, unless you have given an acceptable excuse in advance.

#### Due Dates:

All assignments are due when they are due. All homework and quizzes will be open from the first day of class. You can work ahead and submit assignments early, but late submissions on assignments will NOT be allowed. Assignments are to be submitted via the McGraw Hill CONNECT online program. This program is time-sensitive and will automatically submit your assignment on the due date/time, regardless of whether or not you have completed it.

If an emergency arises, it is your responsibility to make arrangements with the professor to make up assignments that are due. Failure to do so will result in a grade of "0." If assignments need to be submitted after the due date (pending instructor approval), you will be allowed 3 days to submit the assignment or you will receive a "0" on the assignment.

#### Tests:

Tests will be given in class through the CONNECT accounting program or via a paper/pencil test. Students are expected to take a test when it is given! If you know that you will need to miss an exam, you need to notify the instructor at least one week prior to the test date and it must be an excusable absence as determined by your instructor. The exam must be taken before the scheduled test date. If a test is missed for unforeseen circumstances, the instructor must be notified immediately and proper documentation provided (example: doctor's note). The test must be made up within one week or you will receive a "0."

Students who have been approved to make up a missed exam must coordinate with the library to arrange the date and time for the library to proctor the exam. You must then notify the instructor of the make-up

details, as a the professor needs to complete and submit the proctor form to the library proctor prior to the student taking the make-up exam. You will not be allowed to miss more than one test. During tests, **ONLY** calculators are allowed. Cell phones, iPads or other smart devices with calculators are not permitted. **There are no do-overs on the exams and you cannot retake an exam because you are not satisfied with your grade on the first attempt.**

General Education Competency/Learning Outcome(s) OR CTE Competency/Department Learning Outcome(s):

Department Learning Outcome #1: Utilize industry specific technologies.

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 technology as it relates to accounting with the use of Connect Accounting.

Classroom Policies:

Students are expected to sit in front rows due to course delivery through IVN to be more visible to your instructor. You will also be asked to remove any hats or caps to help be more visible through IVN. Students may use their laptops/tablets or the computers in the classroom to take notes and/or to work in the CONNECT online program only. If you abuse this privilege, the instructor has the right to prohibit the use of them during class. Students are expected to turn off or mute cell phones or any electronic devices during class. I will not tolerate texting, playing games, watching videos or anything else that is disruptive to the class and others around you. You will be asked once to put the phone away, if asked again you will be asked to leave.

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.