



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

Number of Credits: 3

Course Description: This course is a study of accounting, beginning with the basics of the accounting cycle. Students will be working with the double-entry system of accounting to gain the foundation necessary to move to special topics and other business applications.

Pre-/Co-requisites: None

Course Objectives: At the end of the course, the student will be able to explain, identify, distinguish, or compute the following:

- 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.
- Prepare 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.
- Prepare 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

Phone: (701) 340-4069

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Lecture/Lab Schedule: Online

Textbook(s): *Fundamental Accounting Principles*, Wild, Shaw, Chiappetta, 25th Edition with Connect.

ISBN: 9781264218103

ISBN with Connect Access (e-book only): 9781260780185

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
- 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.

AI Student Policy:

Unless otherwise indicated in the course syllabus, or in individual instructions for course assignments, or in the absence of the express consent of the course instructor, students are not allowed to utilize generative AI to help produce any of their academic work. Any violation of this policy will be considered an act of academic dishonesty as outlined within the Dakota College Code of Student Life.

RESPONSIBILITIES

Students	• Responsible to follow the syllabus and assignment instructions regarding use of generative AI for all academic work. • Obtain permission of the instructor prior to the use of generative AI that is outside of the syllabus or assignment instructions. Provide appropriate rationale for how the use of generative AI will enhance the learning experience for the assignment. • In instances where generative AI is permissible, appropriately cite the generative AI program used and indicate where in the assignment it was used, in a brief submission statement.
Faculty	• Determine if the use of generative AI could enhance student learning in any assignment or project. • Clearly indicate in all course syllabi if generative AI is allowable for any academic work. • If allowable, give specific parameters for how and when generative AI may be used.

	• If a violation of generative AI for the individual course/syllabus is suspected, discuss the concern with the student. If violation is still suspected, inform the appropriate semester coordinator/program director.
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