

Dakota College at Bottineau
Course Syllabus

ACCT 201 – Elements of Accounting II
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Class Schedule: Monday Wednesday Friday - 12:00 – 12:50

Textbook(s):

Fundamental Accounting Principles, 22nd Edition Author(s): Wild, John; Shaw, Ken; Chiappetta, Barbara

Course Description:

This course is the continuation of Elements of Accounting and covers 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.

Course Objectives:

Topics covered in Elements of Accounting II include:

1. Plant Assets, Natural Resources, and Intangibles
2. Current Liabilities and Payroll Accounting
3. Accounting for Partnerships
4. Accounting for Corporations
5. Long-Term Liabilities
6. Investments and International Operations
7. Reporting the Statement of Cash Flows
8. Analysis of Financial Statements
9. Managerial Accounting Concepts and Principles
10. Job Order Costing
11. Process Costing
12. Cost-Volume-Profit Analysis
13. Master Budgets and Planning
14. Flexible Budgets and Standard Costs
15. Performing Measurement and Responsibility Accounting
16. Capital Budgeting and Managerial Decisions

Relationship to Campus Theme:

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

Classroom Policies:

Attendance: You are expected to attend every class with the exception of quiz and test days. Quizzes and tests will be opened in advance and class will not meet during the scheduled class time. You are

responsible for regularly logging in to Connect Accounting to complete assignments and retrieve course information. Any due dates given for assignments will be strictly followed. Late assignments will receive 0 credit unless arrangements have been made with the instructor.

Assignments: For homework assignments, quizzes, and tests, the instructions direct you to the Connect Accounting site. Discussion questions are completed through email.

Method of Instruction: Students are expected to attend class, participate in class, and follow the instructions in emails and PowerPoint Presentations, which includes reading the textbook, completing assignments and using the study aids available in Connect Accounting. Solutions to homework problems completed in Connect Accounting will be demonstrated during class. If you need additional help, contact the instructor via email, phone, or text.

Grading Procedure:

Discussion Questions – 10%

Each chapter will have a discussion question. Each student will be required to provide a substantial response to the discussion question.

Participation – 10%

Participation points will be based on time spent completing LearnSmart assignments and Interactive Presentations through Connect Accounting. Additional points will be given for classroom participation, attitude, and attendance.

Quizzes – 25%

There will be a quiz after each chapter.

Tests – 25%

There will be two tests throughout the semester – a mid-semester exam and a final exam.

Homework – 30%

Homework problems will be assigned through Connect Accounting. Homework can be attempted multiple times to expand the student's knowledge of the material. Solutions will be discussed in detail during class to cover any questions students have.

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

Course Outline:

Each chapter will be covered in the same technique. Chapter material will be covered during one or two class periods, chapter review will follow with one class period, and the timed quiz will be assigned for the following class period. The chapter's homework will be due on quiz day and no class will be held during the quiz. Instead the quiz will be available through Connect Accounting to be taken at the student's discretion prior to the deadline. Mid-semester and final exams will be held in Connect and

taken at the student's discretion prior to the deadline. A discussion question will be emailed at the beginning of the chapter material and response will be due by quiz day.

The tentative schedule will be:

Wednesday January 13th – First day of class (Syllabus review)
Friday January 15th – No class (teacher absence)
Monday January 18th – No class (Martin Luther King Day)
February 15th – No class (Presidents' Day)
March 2nd & 4th – No class (teacher absence) quiz may be scheduled
March 14 – 18th – No class (Spring Break)
March 25 & 28th – No class (holiday)
May 9th – Final Exam week

Academic Integrity:

There will be zero tolerance of any form of academic dishonesty. If any evidence appears of students not doing their own work, plagiarism, or outright cheating on exams the matter will be investigated. If it is concluded that such dishonesty occurred, the student in question will receive an automatic "F" for the course. The matter will be reported to the appropriate university office and the instructor will participate in any proceeding against the guilty party.

Disabilities and Special Needs:

Any student with special needs should notify the instructor during the first week of class to make the proper arrangement to handle these needs.