

Dakota College at Course Syllabus

Course Prefix/Number/Title: ACCT 201 – Elements of Accounting II

Credits: 3

Instructor: Kara Bowen

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Class Schedule: Online

Textbook(s):

Fundamental Accounting Principles, 21st Edition

Author(s): Wild, John; Shaw, Ken; Chiappetta, Barbara

ISBN-13: 978-0-07-802558-7

Course Description:

This course is a continuation of ACCT 200 with emphasis on partnerships, corporations, and management accounting.

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.

General Education Goals, Objectives, and skills

Goal 2: Demonstrates knowledge and application of technology

Objective 1: Completes an assignment using an appropriate application software

Skill 1: Creates, edits, and formats a word processing document

Skill 2: Creates, edits, and formats a spreadsheet application

Skill 3: Creates edits, and formats a slide show presentation

Skill 4: Conducts Internet research

Skill 5: Demonstrates the ability to send and receive e-mail

Objective 2: Uses electronic resources for course related assignments and information

Skill 1: Selects appropriate electronic resources

Skill 2: Recognizes differences in Internet resources based on address extensions

Skill 3: Identifies proper academic library search engines

Skill 4: Evaluates quality/value of web-based information

Objective 3: Selects and uses appropriate instrumentation and understands principles

Skill 1: Calibrates instruments

Skill 2: Troubleshoots instruments

Skill 3: Demonstrates appropriate handling and safety of equipment

Skill 4: Follows proper protocol

Objective 4: Employs problem solving and critical thinking skills in order to solve a variety of different problems

Skill 1: Locates, evaluates, and applies research information

Skill 2: Analyzes information to determine its validity

Skill 3: Draws conclusions from information collected

Objective 2: Applies practical application of mathematics to everyday life

Skill 1: Constructs tables, charts, graphs based on data

Goal 3: Demonstrates the ability to convert, calculate, and analyze a variety of mathematical problems

Skill 2: Defines and demonstrates the use of decimals, percentages, and fractions

Skill 3: Solves word problems

Skill 4: Applies mathematical knowledge in personal life, such as keeping track of a checkbook, identifying rates of interest, etc.

Objective 3: Employs problem solving and critical thinking skills in order to solve a variety of different problems

Skill 2: Analyzes materials to determine their validity

Skill 3: Draws conclusions from information collected

Goal 4: Demonstrates effective communication

Objective 2: Reads at a level that allows participation in collegiate studies and chosen careers

Skill 5: Assimilates and connects information and ideas from multiple written sources

Objective 3: Uses information resources effectively

Skill 1: Finds, consults, and uses a variety of information resources

Skill 2: Evaluates the relevance and reliability of sources

Skill 3: Uses information resources ethically and honestly, preserving the meaning of the source and documenting the use of the source in the style appropriate for the student's discipline or field

Skill 4: Integrates source material smoothly and clearly into the student's own text

Course Requirements:

*See "Classroom Policies"

Relationship to Campus Theme:

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

Classroom Policies:

Attendance: You are responsible for regularly logging in to the Moodle site and 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 prior to the original due date of the assignment.

Assignments: Assignments are visible on the Moodle site. Follow the instructions on the Moodle site. For homework assignments, quizzes, and tests, the instructions direct you to the Connect Accounting site. Discussion questions are completed on the Moodle site.

Method of Instruction: Students are expected to following the instructions on the Moodle site which included reading the textbook, completing assignments and using the study aids available in Connect Accounting. Example problems will be provided for each chapter. If you need additional help, contact the instructor via email, phone, or Skype.

Grading Procedure:

	Points	
Tests & Quizzes	385	38.5%
Discussion Questions	65	6.5%
Homework	550	55.0%
Total Points	<u>1,000</u>	

Extra Credit	110
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	Points
Biography	10
Discussion questions 11 @ 5 points each	55
Homework 11 @ 10 points each	550
Quizzes 11 @ 10 points each	110
4 Tests	275
	<u>1,000</u>

Grading Standards:

A=100-90%

B=89-80%

C=79-70%

D=69-60%

F=Below 60%

Course Outline:

The following schedule is tentative and may be changed throughout the course. Changes will be communicated through the Moodle site. Please refer to due dates in Connect Accounting.

Chapter 12	1/15/2014 -	1/26/2014
Chapter 13	1/27/2014 -	2/4/2014
Chapter 14	2/5/2014 -	2/16/2014
Chapter 15	2/17/2014 -	2/25/2014
Chapter 16	2/26/2014 -	3/6/2014
Chapter 17	3/7/2014 -	3/16/2014
Chapter 18	3/24/2014 -	4/1/2014
Chapter 19	4/2/2014 -	4/8/2014
Chapter 20	4/9/2014 -	4/15/2014
Chapter 21	4/16/2014 -	4/27/2014
Chapter 22	4/28/2014 -	5/4/2014

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.