

Course Prefix/Number/Title: ACCT 200 – Elements of 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: Students will be able to:

1. Identify the activities within the following cycles and make appropriate journal entries related to the cycle's financial transactions: a. Revenue b. Expenditures
2. Understand the theory of debits and credits and apply accounting theory to business transactions
3. Examine the conceptual framework of accounting under generally accepted accounting principles
4. Define the function of accounting
5. Interpret and use information provided by financial accounting systems in making business decisions.
6. Explain the purpose and use of financial statements and identify users of financial information
7. Prepare financial statement for service businesses and communicate financial accounting information. Evaluate accounting events and transactions and record events utilizing the accounting cycle
8. Prepare and adjust necessary adjusting and closing entries
9. Prepare a trail balance, financial statements, post-closing trial balance, general and subsidiary ledgers
10. Explain internal controls and discuss internal controls in business
11. Establish and prepare entries for petty cash accounting and perform bank reconciliations
12. Compute and journalize interest on notes receivable
13. Apply and evaluate accounting and valuation methods to both periodic and perpetual inventory systems.
14. Account for capitalization, depreciation (amortization or depletion), and the disposal of fixed assets. Differentiate between operating expenses and capital expenditures
15. Record current liability transactions, including payroll/calculate payroll and payroll deductions
16. Record entries for bad debts expense and allowance for doubtful accounts, including adjusting entries and write-off entries
17. Prepare income statements by department
18. Determine interest calculations and maturity dates on notes receivable and payable
19. Discount and record interest bearing notes
20. Calculate depreciation using different methods

Instructor: Christian Vivian

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Office Hours: Meetings by appointment only

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Lecture/Lab Schedule: MWF: 12:00 – 12:50  
Thatcher Hall, Rm 212 – Dakota College at Bottineau Campus

Textbook(s): Fundamental Accounting Principles, 25<sup>th</sup> 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: 9781260780154  
(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. Expected 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.

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.*

Tentative Course Outline:

Welcome, Introductions, Syllabus & Introduction to the textbook and CONNECT. Start Chapter 1.	Aug 24
Chapter 1 Accounting in Business	Aug 24-Sept 2
Chapter 2 Analyzing and Recording Transactions & 3 Adjusting accounts for Financial Statements	Sept 7-Sept 16
Chapter 4 Completing the Accounting Cycle & 5 Accounting for Merchandising Operations	Sept 19-Oct 7
Chapter 6 Inventories and Cost of Sales & 7 Accounting Information Systems	Oct 12-Oct 21
Chapter 8 Cash, Fraud, and Internal Controls & 9 Accounting for Receivables	Oct 24-Nov 14
Chapter 10 Plant Assets, Natural Resources, & Intangibles & 11 Current Liabilities & Payroll	Nov. 16-Nov 30
Chapter 12 Accounting for Partnerships	Dec 2 – Dec 9
	<i>* IVN classes last day Dec. 10</i>
Final Exam	<i>Final exam will be given, TBA</i>

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 (Minot), 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 course objectives. If a missed class occurs, it is the student's responsibility to obtain the missed information and/or assignment(s). **Reminder:** Your time to obtain information for each class is during our scheduled days and time of class. 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.** Late submissions on assignments will NOT be allowed to help us stay on track and due to assignments being time sensitive on the CONNECT online program. If an emergency arises, it is the student's responsibility to take care of arrangements in advance with your instructor for assignments that are due, or you will receive a "0." If assignments need to be submitted after the due date (instructor approval), students 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 paper/pencil test. *Students are expected to take a test when it is given!* If a student knows they will need to miss an exam, **they need to notify their instructor at least one week in advance of the test date and must be an excusable absence 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." It is the student's responsibility to arrange the day and time for the make-up test with the library to proctor the test and then notify your instructor with the details, as a proctor form needs to be completed and submitted by your instructor and sent to the library proctor. *You will not be allowed to miss more than one test.* **During tests, calculators ONLY are allowed. Cell phones with calculators are not allowed.**

Classroom Policies: Students are expected to sit in front rows due to course delivery through IVN to be more visible to your instructor. Students 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 students 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.**

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.

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.