

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

Number of Credits: 3

Course Description: This course is a study of accounting with a continuation of ACCT 200 – Accounting I. The course emphasizes partnerships, corporations, and managerial accounting. The course includes lab work using a computerized accounting system.

Pre-/Co-requisites: ACCT 200

Course Objectives: Students will be able to:

1. Plant Assets, Natural Resources, and Intangibles: Cost Determination, Depreciation, Additional Expenditures, Disposals of Plant Assets
2. Current Liabilities and Payroll Accounting: Characteristic of Liabilities, Known Liabilities, Estimated Liabilities, Contingent Liabilities
3. Accounting for Partnerships: Partnership Form of Organization, Basic Partnership Accounting, Admission and Withdrawal of Partners, Liquidation of a Partnership
4. Accounting for Corporations: Corporate Form of Organization, Common Stock, Dividends, Preferred Stock, Treasure Stock, Reporting of Equity
5. Long-Term Liabilities: Basic Bonds, Bond Issuances, Bond Retirement, Long-Term Notes Payable
6. Investments and International Operations: Basics of Investments, Reporting of Noninfluential Investments, Reporting of Influential Investments
7. Reporting the Statement of Cash Flows: Basics of Cash Flow Reporting, Cash Flows from Operating, Cash Flows from Investing, Cash Flows from Financing
8. Analysis of Financial Statements: Basics of Analysis, Horizontal and Vertical Analysis, Ratio Analysis
9. Managerial Accounting Concepts and Principles: Managerial Accounting Basics, Managerial Cost Concepts, Reporting

Instructor: Christian Vivian

Office: N/A

Office Hours: Appointment by phone or email

Phone: 253-651-6721

Email: [christian.vivian@dakotacollege.edu](mailto:christian.vivian@dakotacollege.edu)

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.	Jan 11
Chapter 11 Current Liabilities and Payroll Accounting	Jan 13- 20
Chapter 12 Accounting for Partnerships	Jan 23- 27
Chapter 13 Accounting for Corporations	Jan 30- Feb 3
Chapter 14 Long-Term Liabilities	Feb 6 - 15
Chapter 15 Investments	Feb 17 - 24
Midterm Review	Feb 27
Midterm	Mar 1
Chapter 16 Reporting Statement of Cash Flows	Mar 3 - 10
Spring Break	Mar 13 - 17
Chapter 17 Analysis of Financial Statements	Mar 20 - 29
Chapter 18 Managerial Accounting Concepts and Principles	Mar 31 – Apr 10
Chapter 19 Job Order Costing	Apr 12 – 21
Chapter 20 Process Costing	Apr 24 – May 1
Final Review	May 3
	<i>* IVN classes last day May 5</i>
Final Exam	<i>Final exam will be given, May 5</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.