

Dakota College at Bottineau Course Syllabus

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

Instructor: Penny Belgarde

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500 University Ave. West
Minot, ND 58707

Office Hours: MWF 9:00 – 10:45am and 2:00 – 3:30pm
T-TH 9:00 – 11:00am and 2:30 – 3:30pm
**Appointments in advance is appreciated.*

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Lecture/Lab Schedule: MWF: 12:00 – 12:50
Administration Building, Room 359 – MSU Campus
Arntzen IVN, Room 1 – Dakota College at Bottineau Campus

Textbook(s): Fundamental Accounting Principles, 23rd Edition
REQUIRED: *Textbook or Ebook with Connect Plus* ISBN: 9781259693878
**The text book or Ebook works for ACCT 200 and ACCT 201*

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.

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, depreciations (amortization or depletion), and the disposal of fixed assets.
Differentiate between revenue 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

Course Requirements:

1. Completion of assignments, tests, and attendance are required. You are responsible for regularly logging in to the Blackboard site and CONNECT Accounting to complete assignments and retrieve course information.
2. You are expected to attend every class. During our specific class times, we will cover content and instruction on homework assignments, quizzes, and tests, which will mostly be done in the CONNECT Accounting site.
3. Students are expected to attend class, participate in class, and follow any instructions on the Blackboard 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.

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

Tentative Course Content 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).*

Course Outline:

Welcome, Introductions, Syllabus and Introduction to the textbook and CONNECT.	Aug. 28, Frist Day of Class – Start Chapter 1
Chapter 1	Aug. 30 – Sept 9 (Sept. 2 – Holiday, No Class)
Chapter 2 & 3	Sept. 11 – Sept 25
Chapter 4 & 5	Sept. 27 – Oct. 11
Chapter 6 & 7	Oct. 16 – Oct. 30 (Oct. 14 – Assess Day, No Class)
Chapter 8 & 9	Nov. 1 – Nov. 18 (Nov. 11 – Veterans Day, No Class)
Chapter 10 & 11	Nov. 20 – Dec. 2 (Nov. 29 – Thanksgiving Break, No Class)
Chapter 12	Dec. 6 – Dec. 13
	* IVN classes last day Dec. 13

Final Exam Schedule: Final Exam will be given Friday, December 13.

Relationship to Campus Theme: 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.

Classroom Policies: Attendance is expected. Students will be asked to sit in front rows due to course delivery through IVN. Students will also be asked to remove any hats or caps to help be more visible through IVN. Students can earn points for class participation, attendance, assignments, quizzes, and writings. Your final grade will be based on these points. Student may bring their laptops/tablets to follow along with PowerPoints and the CONNECT program.

Tests: Tests will be given in class through the CONNECT accounting program or through paper/pencil test. Students will be expected to bring their laptop or tablet to class for tests. If a student does not have access to a laptop or tablet, the DCB library had computers to use. For tests, a proctor will need to be arranged and needs to be communicated with your instructor in advance to allow time for those arrangements.

Absences and Assignment/Test Due Dates: You are expected to attend every class. If a missed class occurs, it is your responsibility to obtain the missed information on your own. All assignments are due when they are due! There will not be late submissions on any assignments to help us keep on track. If an emergency arises, it is your responsibility to take care of arrangements in advance with your instructor for assignments that are due or you will receive a "0." You are expected to take a test when it is given. In case of an emergency, you must contact your instructor before the scheduled test or you will receive a "0."

Electronic Devices: Turn off cellular phones or any electronic devices in the classroom. 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.

Academic Integrity: The academic community operates on honesty, integrity, and fair play. It is the expectation that all students, and members of the college community, adhere to the highest levels of academic integrity. Violations of academic improprieties will be handled using the guidelines outlined in DCB's Student Handbook.

Plagiarism: To plagiarize is to "steal and pass off the ideas or words of another as one's own" (*Webster's Dictionary*). Plagiarism will not be tolerated in this course. When completing a research paper, it is necessary to cite all information gathered from other sources - including direct quotations and paraphrases - within the text of the paper using parenthetical notes at the end of the documents in a works cited list. A handout regarding the MLA guidelines is available at the writing center if you would like further information. Students are expected to follow MLA guidelines for the research paper. If you have any questions - please contact myself or go to the learning center for more information. Students found plagiarizing material will receive a "0" for the assignment.

Cheating: Cheating will not be tolerated. Any student found to be cheating will receive a 0 on the assignment; an additional incidence of cheating will result in the student being dismissed from the course.

Disabilities and Special Needs: If you have any condition, such as a physical or learning disability, for which you need extra assistance, please inform me immediately. If you have already met with Student Development personnel, please provide me with information regarding your special needs as soon as possible so that appropriate accommodations can be made regarding your special needs as soon as possible so that appropriate accommodations can be made.