

Dakota College at Bottineau Course Syllabus

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

Number of Credits: 3

Pre-Co-requisites: ACCT 200 Elements of Accounting I

Instructor: Penny Belgarde

Office: Minot State University Campus – DCB Office
Administration Building, Room 160, 500 University Ave. West, Minot, ND 58707

Office Hours: MWF 1:00 – 4:00pm
T-TH 9:30 – 11:00am and 1:00 – 4:00pm
**Appointments in advance is appreciated.*

Phone: 701-858-4339 or 800-777-0750 Ext: 4339, Fax: 701-858-4232

Email: penny.belgarde@dakotacollege.edu

Lecture/Lab Schedule: MWF: 12:00-12:50am
Administration Building, Room 359 – MSU Campus
Thatcher Hall, Room 214 – 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: This course is a study of accounting with a continuation of ACCT 200 – Elements of Accounting I. The course emphasize partnerships, corporations, and management accounting. The course includes lab work using a computerized accounting system.

General Education Goals/Objectives: N/A

Course Objectives: Explain, identify, distinguish, or compute the following:

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, Treasury 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

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. Expect 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.

Final Exam Schedule: Final Exam will be given Friday, May 8.

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 student misses more than 3 days of unexcused class, **each day missed after will result in 2% deduction points from your overall grade.** If a missed class occurs, it is the student's responsibility to obtain the missed information and/or assignment(s).

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.

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: To plagiarize is to "steal and pass off the ideas or words of another as one's own". Plagiarism will not be tolerated in this course. If a student is suspected of cheating, plagiarizing, not doing their own work, it will be investigated. Any student found to engage in academic dishonesty (including letting others cheat off you) will receive an automatic "F" in the course. Additionally, the incident will be reported to the appropriate University office and additional action may be taken.

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.

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. If you have experienced any form of gender or sex-based discrimination or harassment, including non-consensual sexual intercourse, sexual harassment, relationship violence, or stalking, know that help and support are available.

DCB has staff members trained to support survivors in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, and more. The College strongly encourages all students to report any such incidents to the College Title IX Coordinator.

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 you tell 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. If you wish to speak to a

confidential employee who does not have this reporting responsibility, you can find a list of resources on the Title IX website. www.dakotacollege.edu/student-life/safety/title-ix

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.