



Course Prefix/Number/Title: ACCT 201 – 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 – Accounting

Course Objectives: At the end of the course, the student will be able to explain, identify, distinguish, or compute the following:

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

Instructor: Emily Rodacker

Office: n/a

Office Hours: Call or text anytime

Phone: (701) 340-4069

Email: emily.rodacker@ndus.edu

Lecture/Lab Schedule: Online

Textbook(s): *Fundamental Accounting Principles*, Wild, Shaw, Chiappetta, 24<sup>th</sup> Edition with Connect.  
ISBN: 9781260260724

### Course Requirements:

- **Software Requirements:** Firefox web browser recommended for Blackboard and Connect. Students may also be required to use e-mail and Microsoft Excel when applicable.
- **System Requirements:** Students will need to use McGraw Hill Connect to complete assignments. Visit the McGraw Hill Connect System Requirements page at [http://highered.mheducation.com/sites/0000065899/student\\_view0/getting\\_started/system\\_requirements.html](http://highered.mheducation.com/sites/0000065899/student_view0/getting_started/system_requirements.html)
- Completion of assignments, tests and projects.
- Grading is the accumulation of assignments, quizzes and tests for total points.  
**90-100 = A      80-89 = B      70-79 = C      65-69 = D      <65 = F**

Tentative Course Outline: Through this course students will learn about the accounting principles, the accounting cycle, and accounting for business transactions through discussion questions, homework assignments, quizzes, and tests.

General Education Competency/Learning Outcome(s) OR CTE Competency/Department Learning Outcome(s): Employs industry specific skills in preparation for workplace readiness.

1. Utilize industry specific technologies.
2. Employ management of information procedures.

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 the use of technology and prepare students for the future use of computers, hardware and software.

### Classroom Policies:

- All assignments are due on the specified due date by 11:59pm CST. All assignments are due before the final project is completed.
- All assignments are available at all times and can be completed prior to the specified due date.

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.