

Course Syllabus

FOR ONLINE STUDENTS

Course Prefix, Number, Title & Credit Hours: ACCT 211, PRINCIPLES OF ACCOUNTING II, 3 credit hours

Dakota State University

Academic Term, Year: Fall 2008

Final Exam:

Instructor: Peg O'Brien
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Course Description: A continuation of ACCT 210 with emphasis on partnership and corporate structures, management decision-making, cost control, and other selected topics.

Course Prerequisites: ACCT 210

Technology Skills: Students will use Homework Manager to solve homework exercises and problems. Homework Manager assignments will be open for a specific period of time (e.g. 24 hours, 2 days, etc.). The time zone for scheduling is **Eastern Standard Time**. If the begin time is 8:00 a.m. EST it will be 7:00 a.m. CST. If the end time is midnight EST, it will be 11:00 p.m. CST.

Freedom in Learning Statement: Students are responsible for learning the content of any course of study in which they are enrolled. Under Board of Regents and University policy, student academic performance shall be evaluated solely on an academic basis and students should be free to take reasoned exception to the data or views offered in any course of study. It has always been the policy of Dakota State University to allow students to appeal the decisions of faculty, administrative, and staff members and the decisions of institutional committees. Students who believe that an academic evaluation is unrelated to academic standards but is related instead to judgment of their personal opinion or conduct should contact the dean of the college which offers the class to initiate a review of the evaluation.

Description of Instructional Methods: Students learn accounting by doing accounting. Lessons and assignments are developed to engage students and facilitate learning. (ACTIVE LEARNING)

Course Requirements:

Required Textbook(s) and Other Materials: Required textbook and other materials: Larson, Wild, & Chiappetta. *Fundamental Accounting Principles*, 18th Edition, 2006, McGraw-Hill.

Supplementary materials: The textbook web site is: http://highered.mcgraw-hill.com/sites/0072996536/information_center_view0/index.html.

It has a host of material to help with student learning.

Homework Manager url: <http://mh.brownstone.net/classes/acct211Fall08/>

- You can only do one thing at a time. You cannot view past results while you are in the process of taking an assignment. You cannot take two graded assignments at the same time.
- When trying to print an assignment use the browser's Print Preview and Page Setup options to get the best output possible. You should switch from portrait to landscape, and should extend the margins as far as possible.
- Use the "Next", "Back", "Jump To", and "Save my work" buttons periodically to save and avoid timing out. If there is no activity within 60 minutes, Homework Manager will automatically log out your session.
- Click "Quit and Save" if you wish to work on your assignment at a later time without grading. Remember, you can only work on one open, ungraded assignment at one time.
- Don't copy and paste, this might enter illegal characters in your homework and prevent you from getting a grade.

Instructional Methods: Students are responsible for reading the chapters. I will post additional lecture notes on D2L for further clarification of the accounting principles covered in this second semester of Accounting.

Class attendance Policy: Students are expected to attend class regularly, and although attendance is not graded directly, the failure to attend class on a regular basis is likely to have a significant negative effect upon exam performance.

Cheating & plagiarism policy: Academic dishonesty includes giving, receiving or using unauthorized aid on any academic work. The definition of academic dishonesty and the procedure for handling it are described in detail in the current version of the student handbook. You should read and understand this material.

1. Make-up policy: Quizzes can not be made up. Exams can be made up if a valid excuse is given and approved by the Instructor **prior** to the exam. Assignments will be due on the dates shown on this syllabus. No late assignments will receive full credit.

Other:

1. The student is responsible for all subject matter (handouts, lecture materials, assignments, announcements, etc.) whether present or absent.
2. Written assignments will be graded on content (accuracy and completeness) as well as the proper use of grammar and punctuation. The computer should be used to word-process the assignments indicated on the course outline. No work should be submitted in a hand-written format, unless otherwise directed.
3. The student is expected to actively participate in class discussions.
4. **If you are unable to meet with me during regularly scheduled office hours, call, e-mail, or stop by my office any time to make an appointment to meet at a time convenient for both you and me.**
5. The Professor reserves the right to modify this course syllabus to better meet student needs.

6. **Add/Drop Deadline: September 11** is the last day to add a full semester class or drop a full semester course and receive 100% refund.
7. **Withdraw Deadline: November 17** is the last day to withdraw from a full semester course or all courses and receive a grade of “W”.
8. **DSU Student Information/Help Links:**

Student Handbook: http://www.departments.dsu.edu/student_services/handbook

DSU Catalogs: <http://www.departments.dsu.edu/registrar/catalog/>

Computing Services Support: <http://www.support.dsu.edu/>

Tutoring Services: http://www.departments.dsu.edu/dsuinfo/library_tutor_center.htm.

DSU Academic Resources: Links to Smarthinking (online tutoring) and other DSU resources can be found at: <http://www.courses.dsu.edu/onlineadvisingstudents/>

Technology Support:

Technical Requirements:

http://www.departments.dsu.edu/disted/getting_started/tech_requirement.htm

An online version of the syllabus is available on Desire2Learn (D2L) for Principles of Accounting II. Journal, T-account, inventory, etc. templates are also provided there. I will post audio/video tutorials for each chapter.

Academic Calendar:

http://www.departments.dsu.edu/registrar/catalog/schedule/2008_fall_calendar.htm

Proctor information: <http://www.departments.dsu.edu/disted/courses/proctor.htm>

You are responsible for finding exam proctors. The guidelines and proctor information forms can be found at the link above. It is expected that you will take the examination during the designated time period. You can FAX the completed and signed proctor form to me at 605-256-5095.

All students: A proctor is available on campus in the TCB classroom building. His hours and contact information will be posted soon.

Distance students: examples of suitable proctors are included in the guidelines.

University Center in Sioux Falls provides proctoring services. Call 367-5989 to set up a testing appointment.

Student Learning Outcome 1: Develop a broad view of accounting's role in satisfying society's need for information and its function in business, in government, in other organizations, and in public accounting.

Assessment: Students will:

- a. Demonstrate knowledge of accounting entries and reporting requirements for corporations and partnerships.

- b. Differentiate between paid-in capital and retained earnings.
- c. Identify the major characteristics of both the partnership and corporate forms of business.

Student Learning Outcome 2: Understand the basic features of accounting and reporting by organizations, including the principles underlying the design, integrity, and effectiveness of accounting information systems.

Assessment: Students will:

- a. Demonstrate knowledge of the four main financial statements (Income Statement, Statement of Owners' Equity, Balance Sheet, and Statement of Cash Flows).
- b. Identify the principles and major development phases of an efficient and effective accounting information system.

Student Learning Outcome 3: Understand fundamental accounting concepts in addition to the elements of financial statements.

Assessment: Students will:

- a. Prepare the four primary financial statements.
- b. Demonstrate the ability to distinguish between assets, liabilities, and owners' equity.
- c. Explain the basic concepts used in preparing financial statements.

Student Learning Outcome 4: Gain an understanding of the fundamental concepts of managerial accounting and budgeting.

Assessment: Students will:

- a. Demonstrate knowledge of managerial accounting fundamentals, including cost terms and concepts.
- b. Explain the basic differences between traditional cost accumulation systems and product costing systems used in today's manufacturing environment.
- c. Explain the basic concepts involved with cost behavior and cost-volume-profit analysis.
- d. Demonstrate knowledge of and the purposes for the various operating budgets.

**** Specific Learning Objectives are posted on separately on the course web site.**

Evaluation Procedures: (Tentative) Course grade will be based on a 550 point scale.

Exam 1	100 points
Exam 2	100 points
Exam 3	100 points
Final Exam	100 points
Discussion Questions	50 points
Homework Manager Assignments	90 points
Excel Assignments	20 points (10 points each)

Total 560 points

There is no extra credit work available. Your grade will depend upon your examination and homework grades.

Your grade will be calculated using your accumulated point total. The grade scale is:

<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>F</i>
504 – 560	448 – 503	392 – 447	336 – 391	< 336

Students near a cutoff may receive the higher grade at the discretion of the instructor.

ADA Statement: Americans With Disabilities Act (ADA) Statement: Disability Services Statement: If there is any student in this course who, due to a disability, has need for non-standard note-taking, test taking, technology, or other accommodations, please contact Dakota State University's ADA coordinator, Keith Bundy, by email at keith.bundy@dsu.edu or by phone at 605-256-5121, as soon as possible. Accommodations cannot be given until they have been applied for, and the need confirmed. Further information, along with the form to request accommodations can be found at http://www.departments.dsu.edu/disability_services/.

TENTATIVE COURSE OUTLINE ACCT 211 Principles of Accounting II

<u>DATE</u>	<u>TOPIC</u>	<u>ITEMS DUE/ASSIGNMENTS*</u>
Sept. 3, 8, 10	Chapter 12 – Partnerships	<i>Register for Homework Manager</i>
Sept. 10, 15, 17	Chapter 13 – Accounting For Corporations	
September 18 - 20	Exam 1 – Chapters 12 & 13 11:00 - 12:30	
Sept. 24, 29 Oct. 1	Chapter 14 – Long-Term Liabilities	
Oct. 1, 6, 15	Chapter 16 – Cash Flow Statement	
OCTOBER 8	All School Convocation – DPP – 11:00	
October 16 - 18	Exam 2 – Chapters 14 & 16 11:00 – 12:30	
Oct. 22, 27	Chapter 18 – Management Accounting	
Oct. 27, 29, Nov. 3	Chapter 19 – Job Order Cost Accounting	
NOV. 5 – 8	CONFERENCE (class will not meet) Assignment will be posted in D2L	
Nov. 12, 17, 19	Chapter 22 – CVP Relationships	
Nov.20 – 22	Exam 3 – Chapters 18, 19 & 22 11:00 – 12:30	
Nov. 26, Dec. 1, 3	Chapter 23 – Master Budgets & Planning	

Dec. 3, 8, 10

Chapter 24 – Flexible Budgets & Standard Costs

December 15 – 16

Chapters 23 & 24 – Final Exam

**Selected Bibliography
Research and Best Practices**

Journal of Accountancy

Accounting Technology

Generally Accepted Accounting Principles (GAAP)

Financial Accounting Standards Board (FASB) Pronouncements

GAAP Update Service Commentary, Harcourt Brace

Accounting Education Change Commission Position Statements

"Education Requirements for Entry Into the Accounting Profession," by American Institute of Certified Public Accountants, February, 1988.