

# Dakota State University

## Course Syllabus

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

**Academic Term, Year:** Spring 2009

**Instructor:** Peg O'Brien

**Office:** TCB 112 Dakota State University

**Office Phone:** 256-5048

**Cell Phone:** 351-4518

**Toll free number:** 1-800-641-4309

**E-mail:** peg.obrien@dsu.edu

**Virtual Office Hours:** I will be available via D2L e-mail and my outlook e-mail between the hours of 8:00 a.m. and 5:00 p.m. Monday through Friday. You may also phone me during those hours at the toll free number above. I hope to use elluminate, a real-time web conferencing tool throughout the semester. I will post instructions on the necessary computer peripheral requirements and how to log on to a session once the semester begins.

**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:

Microsoft Word and Excel

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.

You can order a textbook online from the DSU bookstore at <http://www.dsubookstore.com/>  
You will need a new textbook with Homework Manager access code included or you can buy a used book and a homework manager access code separately.

**ISBN: NEW TEXTBOOK WITH HOMEWORK MANAGER – 0073295825**

**ISBN: HOMEWORK MANAGER ACCESS CODE ONLY (FOR THOSE WITH USED TEXTBOOKS) 0073266450**

If the bookstore is out of Homework Manager Access codes you can order one online at

[http://highered.mcgraw-hill.com/webintegration/WebIntegrationServlet?call=RegistrationHomeWeblet&external=1&isbn=0072996536&chrome=%2fsites%2f0072996536%2fchrome.vm&goto\\_url=](http://highered.mcgraw-hill.com/webintegration/WebIntegrationServlet?call=RegistrationHomeWeblet&external=1&isbn=0072996536&chrome=%2fsites%2f0072996536%2fchrome.vm&goto_url=)

**Supplementary materials:** The textbook web site is: [http://highered.mcgraw-hill.com/sites/0072996536/information\\_center\\_view0/index.html](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 complete all of the reading and assignments by the due dates as assigned in Homework Manager and D2L. Failure to complete the graded assignments by the due date will result in a grade of zero.

**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. The Professor reserves the right to **modify** this course syllabus to better meet student needs.
5. **Add/Drop Deadline: January 23, 2009** is the last day to add a full semester class or drop a full semester course and receive 100% refund.
6. **Withdraw Deadline: April 6, 2009** is the last day to withdraw from a full semester course or all courses and receive a grade of “W”.
7. **DSU Student Information/Help Links:**

**Student Handbook:** [www.dsu.edu/academics/online-advising-students](http://www.dsu.edu/academics/online-advising-students)

**DSU Catalogs:** <http://www.dsu.edu/registrar/catalogs.aspx>

**Computing Services Support:** <http://www.dsu.edu/computing-services/index.aspx>

**Tutoring Services:** <http://www.dsu.edu/academics/tutoring/index.aspx>

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

**Technology Support:**

**Technical Requirements:**

[http://www.departments.dsu.edu/disted/getting\\_started/tech\\_requirement.htm](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.dsu.edu/academics/academic-calendar.aspx>

**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:** An exam proctor is available on campus in the TCB classroom building. The proctor's hours will be posted on the D2L site. Phone or e-mail Susan Eykamp to schedule an appointment with the proctor, 605-256-5049, [susan.eykamp@dsu.edu](mailto:susan.eykamp@dsu.edu).

**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 600 point scale.

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

**Total** 600 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>
540 - 600	480 - 539	420 - 479	360 - 419	< 360

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](mailto: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/](http://www.departments.dsu.edu/disability_services/).

**TENTATIVE COURSE OUTLINE  
ACCT 211 Principles of Accounting II**

<b>DATE</b>	<b>TOPIC</b>	<b>ITEMS DUE/ASSIGNMENTS*</b>
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January 14 through Feb. 6

Chapters 12 & 13

February 9 or 10	<b>Exam 1 - Chapters 12 &amp; 13</b>
February 9 through March 4	Chapter 14 & 16
March 5 or 6	<b>Exam 2 - Chapters 14 &amp; 16</b>
March 16 through April 10	Chapters 18, 21 and 22
April 13 or 14	<b>Exam 3 - Chapters 18, 21 &amp; 22</b>
April 13 through May 1	Chapters 23 & 24
May 5 or 6	<b>Final Exam - Chapters 23 &amp; 24</b>

### **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.