

ACCT 102 Fundamentals of Accounting 3 Credits

Course Description

This course is designed for non-accounting majors. Coverage includes elements of the financial statements and the full accounting cycle.

Course Objectives

Upon successful completion of this course, the student will be able to:

1. Understand the accounting process.
2. Understand the primary financial statements.
3. Analyze information on the financial statements.

Required Text and Material

Financial Accounting Principles (Third Edition textbook/workbook, 2013) Jolfe, Neville.
ISBN: 978-1-926751-02-3. Toronto, Ontario: AME Learning, Inc.

The NDSCS Bookstore (www.ndscsbookstore.com) is the *exclusive source* for the text.

Contact Coleen at the NDSCS Bookstore for the most current textbook information (1-800-342-4325, ext. 2239 or coleen.thoe@ndscs.edu). You may also visit the NDSCS Bookstore web site at www.ndscsbookstore.com and search for book information by class by clicking the "Textbook" tab.

Course Policies and Procedures

Student Attendance

Regular attendance and completion of all assignments, on time and as scheduled, is important to your success in this course. An online student who does not regularly attend their online class for a period of seven consecutive days may be dropped from the course. Attendance is evidenced by weekly completion of assignments and/or participation in online discussions. Efforts to contact inactive students are attempted as soon as each semester begins; however, if there is no response from the student and inactivity continues, a drop will be enacted. See the entire NDSCS Attendance Policy at www.ndscs.edu/online-attendance.

If your instructor is unexpectedly unavailable and may be delayed in reviewing or correcting assignments, your instructor will notify the class as a sign of courtesy and respect.

Student-Instructor Communications

While online material is available 24 hours a day and offers greater flexibility for the student and instructor, keep in mind that your instructor will not be available 24 hours a day. Instructors will check email on a regular basis, but there may be times when they are unavailable due to other commitments and job responsibilities. Emails will be responded to as time allows. As a general rule, you can expect your direct questions to be answered within 24 hours during week days.

When sending an email, please include your full name so your instructor knows who they are responding to. Often, the email address does not indicate who is sending the message.

Student E-Mail Accounts

NDSCS students are to use an NDSCS email account exclusively to ensure the lines of communication with your instructor and NDSCS are not broken, which often happens with other email providers. You can access your email account by following instructions at www.ndscs.edu/It-Setup.

The NDSCS e-mail system provides students with an entire suite of services such as:

- 10 gigabytes of file storage
- web-based Microsoft Office products
- instant messaging, and more

To make your NDSCS email account your preferred email address, log into your CampusConnection account and check the **“preferred”** box by campus email. If you are unable to update the “preferred” email status in CampusConnection, Distance Education can do that for you. If you need help accessing your NDSCS email, contact the NDSCS IT Service Desk at 800-342-4325 ext 3-3333 or ndscs.servicedesk@ndscs.edu.

Grading Scale

Letter grades will be awarded as follows:

LETTER GRADE	PERCENT
A	90%
B	80%
C	70%
D	60%
F	59 or Less

Graded Activities

Each chapter consists of the following graded activities:

Scorm interactive modules in AME Engage
Workbook Exercises
Online Discussions / Managerial Implications
Questions Quiz
Problems Quiz

Weighted Grading Scale

Your final grade will be based on the following weightings.

ACTIVITY	PERCENTAGE
Modules/Scorm	10%
Workbook Assignments	20%
Questions Quizzes	30%
Problems Quizzes	30%

Managerial Implications	10%
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The grading and evaluation is subject to change at the instructor's discretion and exceptions may be made on a case by case basis.

Submitting Assignments

Late workbook assignments will be penalized 20% per day without prior arrangements. In addition, late workbook assignments will be penalized 5 points the first time they are late, 10 points the second time late, 15 points the third time late, and 20 points the fourth time late. Late online discussions/managerial implications will not be accepted. Partial points may be assigned for incomplete assignments. **All work must be neat and legible to receive credit.**

The grading and evaluation is subject to change at the instructor's discretion, and exceptions may be made on a case by case basis.

Ties to Program Assessment Outcomes

Students will develop the skills necessary for effective communication.
Graduates will be successfully employed and/or continue their education.
Demonstrate proficiencies in accounting principles and properly utilize accounting software.

Academic Integrity

Integrity is an NDSCS core value and there is an expectation that all students, as members of the college community, adhere to the highest levels of academic integrity.

Dishonesty in class, laboratory, shop work or tests is regarded as a serious offense and is subject to disciplinary action by the instructor and dean of the respective division. For more information, refer to the NDSCS Student Planner or [College Catalog](#) under College Policies and Basic Regulations of Conduct.

Disabilities and Special Needs

If you have a disability for which you are or may be requesting an accommodation, you are encouraged to contact both your instructor and the Student Accessibility Coordinator, Old Main Room 230A, (phone 671-2623, or toll-free 1-800-342-4325 ext. 3-2623) as early as possible in the term.