

## ACCT 118 Applied Accounting 3 credits

### Course Description

Applied Accounting is designed for non-accounting majors and has a special emphasis on applications of accounting software. The course introduces students to the accounting cycle, basic accounting policies and procedures, and exposes students to accounting software applications. A computerized practice set is used to give students direct experience with setting up and working with accounting software.

### Textbook Required:

**Quickbooks Pro 2013 Comprehensive** Labyrinth Learning, Copyright 2014

You can order your book from the NDSCS Bookstore at [www.ndscsbookstore.com](http://www.ndscsbookstore.com)

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

### Learning Outcomes/Course Objectives

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

- Evaluate business transactions and make corresponding journal entries.
- Interpret and use information provided by financial accounting systems in making business decisions.
- Explain the purpose of financial statements.
- Prepare income statement and balance sheet.
- Prepare adjusting entries.
- Record entries for bad debt expense.
- Account for capitalization, and depreciation of fixed assets.
- Record current liability transactions, including payroll and payroll deductions.
- Set up and utilize a computerized accounting system.

### COURSE POLICIES AND PROCEDURES

#### Access Policy: Computer Failures and Viruses

Online students must maintain computer access at all times to the online course. Lack of computer access as an excuse for late work or missed exam/quiz will **NOT** be accepted. Review the [Computer Access Policy](#) to learn how you can take a proactive approach to your online success.

#### 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](http://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.

## Assignments

Please follow the order of units as each unit will build onto the next one and will be accessible according to the schedule posted within the online course.

Assignments and quizzes within each chapter are **due within specified time frames**. Refer to the schedule for specific due dates.

All assignments are expected to be turned in on the day they are due and are graded on a point basis. Failure to complete all assignments may result in the final grade being lowered one letter grade. Quizzes and tests will not be made up unless cleared with the instructor. No points will be assigned for incomplete assignments. Be prepared to spend **at least four (4) hours per week** in the online class, studying, and completing assignments.

## Tests and Quizzes

Tests are proctored. The Proctor Form must be completed and sent to the instructor. One hour is available for each exam. In the case of computer failure, please save your work often while taking a test. Exam dates will be posted in the schedule.

## Submitting Assignments

All assignments should be turned in via **Dropbox** unless otherwise specified. You are **strongly encouraged** to make hard copies of your assignments and communications with the instructor to avoid losing data in the case of technical issues. *At the first sign* of problems, contact your Internet Service Provider (ISP) immediately.

It is your responsibility to access the class on another computer in the event of hardware or software problems. If your problems are not cleared up within 12 hours, contact the instructor by telephone to make other arrangements.

## Student E-mail Accounts

NDSCS students are to access their NDSCS email account and use it exclusively to ensure the lines of communication with your instructor and NDSCS are not broken, which often happens with other email providers. You can setup your email account at [www.ndscs.edu/IT-Setup](http://www.ndscs.edu/IT-Setup).

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

- Large storage size for email (10GB for O365)
- Instant messaging through Skype for Business
- Rich calendaring
- Photo sharing

- Multiple browser support
- SMS alerts to mobile phones

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](mailto:ndscs.servicedesk@ndscs.edu).

## **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.

## **Grading Policy**

The final grade will consist of a combined score from assignments, quizzes, tests and a Practice Set / Final Project as follows.

- A = 90%
- B = 80%
- C = 70%
- D = 60%

## **Tie to Program Assessment Outcomes**

The following have been identified as student outcomes:

1. Students will develop the skills necessary for effective communications--measured by how well the discussions questions and discussion topics are answered, regarding proper grammar and clarity.
2. Demonstrate legal and ethical principles in regard to personal, social, and professional behaviors--measured by student responses to legal and ethical questions in the course assignments.
3. Demonstrate proficiency in accounting principles and properly use accounting software--measured by employing excel for their problems and keeping a portfolio of finished accounting problems.

## **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.

### **Types of Misconduct**

**Cheating:** Intentionally using or attempting to use unauthorized materials, information, or study aids in any academic exercise.

**Fabrication:** Intentionally and unauthorized falsification or invention of any information or citation in an academic exercise.

**Facilitating academic dishonesty:** Intentionally or knowingly helping or attempting to help another to commit an act of academic dishonesty.

**Plagiarism:** Intentionally or knowingly representing the words or ideas of another as one's own in any academic exercise.