



Principles of Bookkeeping - Syllabus

Semester: Fall 2023

Course Number, Section & Title: ACCT 1100 01-91, Principles of Bookkeeping

Class Dates: Wednesday Aug. 21, 2023 - October 13, 2023 or Online - 8 week

*This is a Hyflex course, you may attend online or on-campus at anytime. Please see "Hyflex" Announcement for details.

Class Time: 2:00 - 3:20 PM

Class Location: EGF Room 150

Instructor: Stephanie LeDuc, MBA

Location for Office Hours: EGF - 126

Phone: 218-793-2609

Mobile Phone: 701-741-8814

email: stephanie.leduc@northlandcollege.edu (mailto:stephanie.leduc@northlandcollege.edu)

*The best way to contact me is by e-mail, as I check it frequently. **All emails will be written in a clear and concise manner with proper grammar. Do not use text speak in your emails. Keep it professional. I will respond to properly written emails only. Please review the "Email Expectation" Announcement.**

Office Hours

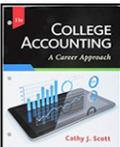
Visits during office hours by be on-campus or via Zoom.

Additional times available by appointment.

Office Hours				
Monday	Tuesday	Wednesday	Thursday	Friday
		3:30 - 4:30 PM		

Hours marked with  will be held online in Zoom.

Required Materials



College Accounting: A Career Approach by Cathy J. Scott

College Accounting: A Career Approach (with QuickBooks Online), Cengage Now, 1 Term printed access card, 13th Edition, 2018

<http://bookstore.northlandcollege.edu/eastgrandforks/CourseMaterials> (<http://bookstore.northlandcollege.edu/eastgrandforks/CourseMaterials>) 

<https://www.cengage.com/unlimited> (<https://www.cengage.com/unlimited>)

APA Reference: Scott, C. (2018). *College accounting: A career approach* (13th ed.). Cengage.

ISBN: 978133760777

Course Description

Credits: 3

Lecture Hours/Week: 3

Lab Hours/Week: 0

OJT Hours/Week: *.*

Prerequisites: None

Corequisites: None

MnTC Goals: None

This course covers the basic accounting cycle for service and merchandising businesses. Topics include the analyses of business transactions, recording and posting transactions, payroll procedures and the preparation of financial reports.

Course Focus

Presentation will be through lecture, demonstrations, reading assignments, and computer assignments.

Learning Outcomes

- 1 Compare and contrast three business entity types.
- 2 Analyze business transactions using accounting equations.
- 3 Prepare income statements, statement of owner's equity, and balance sheets.
- 4 Apply debit and credit entry rules to business transactions.
- 5 Journalize and post business transactions.
- 6 Prepare trial balance sheets.
- 7 Journalize and post cash and credit sales.

8 Journalize and post purchases for cash on account.

9 Calculate cash discounts.

10 Setup and replenish petty cash.

11 Prepare bank reconciliation statements.

12 Compute gross pay, withholding taxes, and journalize the payroll.

13 (ILO:2) Analyze and enter adjustments.

Minnesota Transfer Curriculum Competencies

1 None

Learner Outcomes Assessment

Methods:

1. Exam, objective
2. In class exercises
3. Class participation
4. Written homework
5. Final Exam

Grades will be posted in D2L.

Standards for Evaluation of Student Learning

Your performance objectives, lab work and exams will be translated to points and the points to letter grades.

Assessments *Subject to Change		
Assessment Type	Assessment Names	Grade Distribution
Homework	<ol style="list-style-type: none">1. Weekly Assignments<ol style="list-style-type: none">1. Chapter Homework2. Study Tools (Extra Credit)	Homework Study Tools
Discussions	<ol style="list-style-type: none">1. Discussions	Discussion - 10 Points Each

Assessment Type	Assessment Names	Grade Distribution
Papers	1. Extra Credit Paper	Extra Credit Paper - 25 Points
Exam	1. Exam 1 2. Exam 2 3. Exam 3	Exams

Grading Scale	
Grade Letter	% Range
A	100% - 90%
B	89% - 80%
C	79% - 70%
D	69% - 60%
F	60% >

Make-up Exams, Quizzes, and Late Assignments

Make-ups for tests will be given only in cases of emergency when the student has a valid excuse and when he/she contacts the instructor ***before*** the exam is given.

No credit is given for late homework.

Students are strongly encouraged to turn in homework as soon as possible so that they may receive feedback on it prior to the unit tests, and to avoid the possibility of missing the deadline should something prevent them from attending class on the date of the test. An accepted excuse for missing a test does not extend the homework due date.

Student Contributions

Tests and quizzes will be given on the topics studied. Students are expected to attend and participate in all class periods either online or on-campus. Attendance is critical in this class. If a class is missed for any reason, it is the student's responsibility to make up content missed.

Student must notify me if they will need to miss 2 weeks or more consecutive classes, due to a serious illness or emergency. If you are choosing to participate online, you must notify me. Online students may not miss two consecutive weeks of deadlines.

Texting, emailing, chatting, and web browsing are not allowed during class lectures. Please turn your cell phones on silent while you are in class. Check your messages AFTER class and return any calls/texts at that time.

Professional Behavior

(See Student Policy Handbook, Student Code of Conduct policy 2110)

Students are expected to act in a professional manner at all times. "Professional behavior" includes (but is not limited to):

- Sending appropriate emails at all times.
- Communicating with the instructor when a late arrival or absence is anticipated both online and on-campus.
- Arriving on time, (Being in class with materials/equipment ready at the beginning of class time.)
- Being prepared for class (having all required materials, including pencils, pens, paper, computer, chargers, etc.)
- Not speaking while the instructor is lecturing
- Not leaving the classroom before the class is over
- Treating the instructor and other students with courtesy and respect, both online and on-campus
- Not making or posting sexist or racist remarks, etc.

Students who are disruptive, obnoxious, or otherwise act in an inappropriate manner will be removed from the class immediately.

http://www.northlandcollege.edu/about/policies/_docs/2110.pdf (http://www.northlandcollege.edu/about/policies/_docs/2110.pdf)

Discussion Requirements

Behind Every Name There is a Person

1. Respect the privacy of your classmates and what they share in class.
2. Ask classmates for clarification if you find a discussion posting offensive or difficult to understand.
3. Avoid sweeping generalizations. Back up your stated opinions with facts and reliable sources.
4. Understand that we may disagree and that exposure to other people's opinions is part of the learning experience.
5. Be respectful of each other. We're all in this together. Before posting a comment, ask whether you would be willing to make the same comment to a person's face.
6. Keep in mind that everything you write; indeed, every click of your mouse is recorded on the network server. On the Internet there are no take backs.
7. Keep in mind that you are taking a college class. Something that would be inappropriate in a traditional classroom is also inappropriate in an online classroom.

Online Communication

1. Be aware that typing in all capital letters indicates shouting.
2. Be careful with humor and sarcasm. Both can easily be misunderstood!
3. Review all discussion postings before posting your own to prevent redundancy.
4. Check your writing for errors by reviewing what you've written before submitting it.
5. Acronyms (LOL, etc.) and emoticons (similes) are commonly used online but be careful not to overuse them.
6. Many communications with your instructor or fellow students are best handled through email. Only post on the classroom discussion board if the conversation is relevant to others in the class.

Creative Commons [Attribution 3.0 \(http://creativecommons.org/licenses/by/3.0/\)](http://creativecommons.org/licenses/by/3.0/) (Lake Superior Connect).(<http://www.lsc.edu/connect>)

Discussion posts will receive 6 points for a valid initial post and 4 points for a valid response to a classmate.

Technology Requirements

Please review the Technology Resource Guide and Technology Requirements by Program:

http://www.northlandcollege.edu/about-northland/offices/technology/_docs/NCTC-Student-Technology-Reference-Guide.pdf
(http://www.northlandcollege.edu/about-northland/offices/technology/_docs/NCTC-Student-Technology-Reference-Guide.pdf)

http://www.northlandcollege.edu/about-northland/offices/technology/_docs/laptop-required-programs.pdf
(http://www.northlandcollege.edu/about-northland/offices/technology/_docs/laptop-required-programs.pdf)

For Technology Assistance contact the IT Department. The ITS department is available Monday-Friday from 8am-5pm on either campus. Contact the helpdesk at (218) 793-2433 in East Grand Forks or at (218) 683-8581 in Thief River

Falls. <http://www.northlandcollege.edu/about-northland/offices/technology/student-resources/> (<http://www.northlandcollege.edu/about-northland/offices/technology/student-resources/>)

Date & Time of Final Exam

2:00 - 3:20 PM – Wednesday – October 11, 2023

Please reserve the final exam time. If a comprehensive final exam is given, it will cover Chapter 1 -12.

Attendance Policy

If you have two consecutive weeks of unexcused absence (or if you fail to participate in discussions or to complete course work over a two-week period), I will report a failing grade for this class. If you never attended, an "FN" grade will be reported. If you stopped attending, an "F" grade will be reported.

Academic Dishonesty

Academic honesty is defined broadly and simply as "the performance of all academic work without cheating, lying, stealing, or receiving assistance from any other person or using any source of information not appropriately authorized" (From the Preamble to "A Culture of Honesty").

It is unacceptable to submit the work of another person as your own. If you quote, summarize, paraphrase, or use the ideas of another, you must accurately attribute that information. If you do not acknowledge the source, you are plagiarizing.

Violation of this policy will result in a zero on the assignment/exam/paper on which the violation occurred and will be reported to the Dean of Academic Affairs.

Example Violations:

- Handing in homework copied from another student's computer.
- Giving one's work to another student.
- Looking at another student's test and/or computer screen during an examination.
- Giving answers to another student during an examination.
- Looking at text or notes during an examination when not specifically permitted by the instructor.
- Purchased homework online or use of Chat GPT.

In addition, plagiarism and cheating are covered by the Student Code of Conduct. In this course, plagiarism will also result in the initiation of the Student Code of Conduct Disciplinary Process. Please see the College Website or Catalog for details.

http://www.northlandcollege.edu/about/policies/_docs/3072.pdf (http://www.northlandcollege.edu/about/policies/_docs/3072.pdf)

Documentation Style and Paper Format

In this course, students are expected to use APA documentation style.

For guidance on APA Reference please review Owl at Purdue:

https://owl.purdue.edu/owl/research_and_citation/apa_style/apa_formatting_and_style_guide/reference_list_books.html

(https://owl.purdue.edu/owl/research_and_citation/apa_style/apa_formatting_and_style_guide/reference_list_books.html)

Access / Accommodations

Northland Community and Technical College is committed to providing equitable access to learning opportunities for all students. The Academic Success Center (ASC) collaborates with students who have short-term or long-term disabilities to provide and/or arrange reasonable accommodations. If you have, or think you may have, a disability please contact the ASC at 218-683-8560 (V), or email asc@northlandcollege.edu to arrange a confidential meeting. Students must first register a documented disability to establish an accommodation plan.

Additional information is available on the ASC website: <http://www.northlandcollege.edu/support-services/academic-successcenter/disability-services/> (<http://www.northlandcollege.edu/support-services/academic-successcenter/disability-services/>) If you are a registered student with the ASC and have a current accommodation letter, please schedule an appointment to visit with me, during my office hours, to discuss implementation of your accommodations." is the policy and practice of Northland Community and Technical College to create inclusive learning environments, and provide students with disabilities reasonable accommodations so they have equal access to participate in educational programs, activities, and services. If there are aspects of the instruction or design of this course that result in barriers to your inclusion, please notify your instructor as soon as possible.

For further support, and to arrange specific reasonable accommodations, students are encouraged to contact:

Academic Success Center, EGF Room 580D or TRF Room 205

Phone: 218-683-8560

Email: asc@northlandcollege.edu (<mailto:asc@northlandcollege.edu>)

<http://www.northlandcollege.edu/support-services/academic-success-center/> (<http://www.northlandcollege.edu/support-services/academic-success-center/>)

Equity and Inclusion

It is an integral part of Northland Community and Technical College's mission to acknowledge, understand, value, and celebrate the diverse heritage, cultures, and individuals within our learning environment and community's. The college views diversity as an essential component of the education experience of our students.

Religious Accommodation Statement

Northland Community and Technical College strongly supports the principles of free expression and respect for the diversity of beliefs, including religious observances, among our academic community. It is the policy of the college to provide reasonable accommodations for students when religious beliefs and/or observances conflict with classroom activities or course requirements. It is the responsibility of students to notify instructors of the need for accommodation at the beginning of the course or as soon as a situation arises. If a mutually agreed accommodation is not possible, students may initiate an appeal. The procedure for this appeal is the same as for the complaint/grievance process described in the Catalog and on the College website. The appeal must be filed within two weeks (ten business days) of a denied request.

Student's Right to Know

Policies on Harassment and Discrimination, Crime Awareness and Campus Security Report, Drug- and Alcohol-Free Campus, Student Conduct, and Academic Honesty are available on the College website. Northland Community and Technical College has established policies and procedures to handle violations in a timely manner.

<http://www.northlandcollege.edu/academics/student-handbook/> (<http://www.northlandcollege.edu/academics/student-handbook/>)

Incomplete Grade & Withdrawal Information

Students must initiate requests for either an incomplete grade or withdrawal from a course by filing the appropriate form with Enrollment Services. Students who stop attending classes without completing the withdrawal process may receive a grade of "F," and are responsible for all tuition/fees associated with the course registration. Please select this link for specific dates:

http://www.northlandcollege.edu/academics/calendar/_docs/northland_academic_calendar_fall_semester_2020.pdf

(http://www.northlandcollege.edu/academics/calendar/_docs/northland_academic_calendar_fall_semester_2020.pdf)

Course Schedule

Attached is a course calendar indicating dates for assignments, tests, etc. This schedule is subject to change at the discretion of the instructor.

Check your college e-mail account *daily* as that will be the primary means of contact between instructor and students outside of class.
