

**DIVISION OF APPLIED SCIENCE AND MANAGEMENT**

**ACCT120, section AZ**

**Introductory Accounting**

**3 Credits**

**Fall, 2020**

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## **COURSE OUTLINE**

### **ACCT120 AZ INTRODUCTORY ACCOUNTING**

**3 CREDITS**

PREPARED BY: Jennifer Moorlag, Instructor

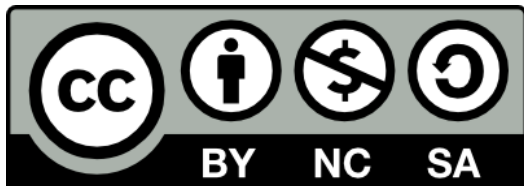
DATE: June 15, 2020

APPROVED BY: Ernie Prokopchuk, Dean

DATE: August 7, 2020

APPROVED BY SENATE: Click or tap to enter a date

RENEWED BY SENATE: Click or tap to enter a date



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## INTRODUCTORY ACCOUNTING

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<b>INSTRUCTOR:</b> Jennifer Moorlag, M. Ed, MPA	<b>OFFICE HOURS:</b> Mon 1-3pm; Fri 12-1pm
<b>OFFICE LOCATION:</b> A2412 (Ayamdigut)	<b>CLASSROOM:</b> Online (Via Zoom)
<b>E-MAIL:</b> jmoorlag@yukonu.ca	<b>TIME:</b> Mon/Wed 10am-noon
<b>TELEPHONE:</b> 867.668.8756	<b>DATES:</b> Sept 2 – Dec 14, 2020

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### COURSE DESCRIPTION

This course is an introduction to accounting concepts and practices, focusing on the most simple business organization – sole proprietorship in a service industry. Students will learn bookkeeping fundamentals, taking a business through a full accounting cycle. Accounting is the language of business that employees at all levels should have a basic understanding of.

### PREREQUISITES

None

### RELATED COURSE REQUIREMENTS

This course is offered through online delivery in a synchronous format. Students are expected to attend classes in an online environment through Zoom. Students will need access to a computer with internet to complete the course. MS Word and MS Excel software on the computer is recommended.

This course will also require use of the textbook publisher's online learning platform. The *AME Engage* learning hub will be used for most aspects of the course including learning activities, quizzes, and may be used for assignments and tests. This is a mandatory part of the course and immediate sign on upon starting the course is required. Information for getting started will be found on our course page in Moodle. Purchase of a used textbook will require additional purchase of an AME Pin Code.

## **EQUIVALENCY OR TRANSFERABILITY**

(Office Admin) ACCT120 & ACCT220 → (Bus Admin) ACCT 101  
ABTO101

## **LEARNING OUTCOMES**

Upon successful completion of the course, students will have demonstrated the ability to:

1. Recognize and explain key terminology and concepts within the accounting field
2. Classify accounts within the accounting equation
3. Demonstrate proper bookkeeping practices - analyzing and recording transactions
4. Calculate period-end adjustments for specific accounts
5. Create properly formatted period-end financial statements from accounting records
6. Collaborate effectively within a group on small assignments

## **COURSE FORMAT**

The format of the course will include online lectures, online video tutorials, group work, and individual work. Quizzes will be online and other evaluation tools may be completed online.

In addition to the assigned work, there will be three term tests and one final examination

## **ASSESSMENTS:**

### **Professionalism & Engagement**

Regular student attendance and engagement are essential to success in this course. The material covered in the online classes will be cumulative and missing a class(es) will put a student at a serious disadvantage. A large number of skills must be mastered, and a great deal of specific information must be understood.

If you do miss class(es), please let the instructor know, in advance if possible, and the instructor can then tell you how to make up for the missed class(es). Upon returning to class after any absence, students are responsible for checking with the instructor for work or handouts missed during their absence.

Students are responsible for reading the text before class as the classes are designed to highlight the content in the text. The instructor will base lectures and activities on the assumption that the students have already reviewed or read the material for that day. **The most successful students are those students who complete and check with the answer key all the exercises in the workbook for each chapter before doing the hand-in work for that chapter.**

## Assignments

All assignments must be handed in *before the beginning of class* on the day requested unless previous arrangements have been made *in writing* with the instructor.

**Late assignments will lose 10% per day penalty for each of the first three days. No assignment will be marked after the three-day penalty period.**

If you feel you have a valid reason why you should not be subject to the penalty, it is your responsibility, as soon as you return, to inform your instructor. All late assignments that are submitted for grading purposes must be accompanied by a written explanation that includes the following:

- Your name
- Course name
- Reason for late (doctor's note if applicable)
- Original due date
- Date submitted

If you know ahead of time that you will be absent, it is your responsibility to provide a written explanation to your instructor. Arrangements can then be made with your instructor for your assignment due dates.

## Tests

The term tests and final exam must be written and completed within the scheduled time.

In the rare instance that you might miss a term test, it is your responsibility to notify the instructor in advance and bring a doctor's note or a written explanation when you see the instructor as soon as you return in order to arrange an alternate test time. The

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test must be written within five (5) days of your return. If no valid reason is given for missing a test, your mark for the test will be "0".

If you are unable to write the final exam because of illness, you must notify your instructor in advance and provide a doctor's note to be allowed to write at a different time. The exam must be written within five (5) days of your return.

**EVALUATION:**

Assignments	15%
Quizzes	10%
Term Tests (3)	30%
Professionalism & Engagement	10%
Final Exam	35%
Total	100%

**Grades on Transcript**

For transcript purposes, percentage marks are converted into letter grades according to the following system:

A = 90 - 100

B = 80 - 89

C = 70 - 79

**Note:**

D = 60 - 69 "D" does not meet the standard as a prerequisite for ACCT220

F = under 60 (Fail)

**REQUIRED TEXTBOOKS AND MATERIAL**

Joffe, N. (2020). *Key Accounting Principles (Vol. 1, 5<sup>th</sup> ed.)* Toronto, ON: AME Learning Inc. ISBN: 978-1-989003-49-7

Workbook ISBN: 978-1-989003-50-3

Pens, pencils, eraser, calculator, ruler, and file folders (2).

### **ACADEMIC AND STUDENT CONDUCT**

Information on academic standing and student rights and responsibilities can be found in the current Academic Regulations that are posted on the Student Services/ Admissions & Registration web page.

### **PLAGIARISM**

Plagiarism is a serious academic offence. Plagiarism occurs when a student submits work for credit that includes the words, ideas, or data of others, without citing the source from which the material is taken. Plagiarism can be the deliberate use of a whole piece of work, but more frequently it occurs when students fail to acknowledge and document sources from which they have taken material according to an accepted manuscript style (e.g., APA, CSE, MLA, etc.). Students may use sources which are public domain or licensed under Creative Commons; however, academic documentation standards must still be followed. Except with explicit permission of the instructor, resubmitting work which has previously received credit is also considered plagiarism. Students who plagiarize material for assignments will receive a mark of zero (F) on the assignment and may fail the course. Plagiarism may also result in dismissal from a program of study or the University.

### **YUKON FIRST NATIONS CORE COMPETENCY**

Yukon University recognizes that a greater understanding and awareness of Yukon First Nations history, culture and journey towards self-determination will help to build positive relationships among all Yukon citizens. As a result, to graduate from ANY Yukon University program, you will be required to achieve core competency in knowledge of Yukon First Nations. For details, please see [www.yukonu.ca/yfnccr](http://www.yukonu.ca/yfnccr).

### **ACADEMIC ACCOMMODATION**

Reasonable accommodations are available for students requiring an academic accommodation to fully participate in this class. These accommodations are available for students with a documented disability, chronic condition or any other grounds specified in section 8.0 of the Yukon University Academic Regulations (available on the Yukon University website). It is the student's responsibility to seek these accommodations. If a student requires an academic accommodation, he/she should contact the Learning Assistance Centre (LAC): [lac@yukonu.ca](mailto:lac@yukonu.ca).

### **CHALLENGING THE COURSE**

Should you feel that you already know the material to be covered in ACCT 120, you

should speak to your instructor about challenging the course. You may challenge the exam ONCE and ONLY ONCE. The exam must be taken on or before Friday, October 9, 2020. The College Challenge Exam Fee will apply.

#### **FINAL POINT FOR WITHDRAWAL**

Students may officially withdraw from a course or program without academic penalty until two thirds of the course contact hours have been completed. The last day that a student may formally withdraw from ACCT 120 without academic penalty is **Friday, November 6, 2020**. Failure to complete the course from that date will result in an "F" indicating failure on your transcript.

In order to withdraw, a student must submit an official withdrawal form obtained from the Registrar's Office, or a dated letter, clearly outlining the course name, number and section, and signed by the student.

#### **TOPIC OUTLINE**

See separate syllabus document.