

DIVISION OF APPLIED SCIENCE AND MANAGEMENT
ACCT 120
3 Credits
Fall, 2019



COURSE OUTLINE

ACCT120

INTRODUCTORY ACCOUNTING

**54 HOURS
3.0 CREDITS**

PREPARED BY: Philip Mullin, Instructor

DATE: August 10, 2019

APPROVED BY: Stephen Mooney, A/Dean

DATE: August 23, 2019

APPROVED BY ACADEMIC COUNCIL



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ACCT120

INSTRUCTOR:	Philip Mullin	OFFICE HOURS:	By appointment only
OFFICE LOCATION:	no office	CLASSROOM:	online (Zoom)
E-MAIL:	pmullin@yukoncollege.yk.ca	TIME:	Tues/Thurs 6:00-7:30pm
TELEPHONE:	867.668.8762	DATES:	Sept. 5 - Dec. 20, 2019

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 will 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, 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

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 tutorials, and self-study work. The assignments and quizzes will be completed online.

In addition to the assigned work, there will be term tests and one final examination also completed online.

ASSESSMENTS

Attendance & Participation

Regular student attendance and participation are essential. The material covered in class 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.

Since this is a distance delivery course, students are responsible for their own progress. Participation grades will be awarded by completing learning activities in a timely manner according to the syllabus, as well as by participating in “live” Zoom sessions.

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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

Each assignment will be completed within the AME Engage learning platform. Assignments can be started at any time once the course has officially begun, but there will be hard deadlines for when an assignment must be completed by. There will be no late completion of assignments.

Tests

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

In the rare instance that you might miss a term test, it is your responsibility to notify the instructor in advance and provide 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 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/Participation/Quizzes	30%
Term Tests	30%
Final Exam	40%
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 MATERIALS

Joffe, N. (2016). *Key Accounting Principles (Vol. 1, 4th ed.)* Toronto, ON:
AME Learning Inc. ISBN: 978-1-926751-27-6

Workbook ISBN: 978-1-926751-28-3

Pens, pencils, eraser, calculator, ruler.

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.

<https://www.yukoncollege.yk.ca/admissions>

PLAGIARISM

Plagiarism is a serious academic offence. Plagiarism occurs when students present the words of someone else as their own. Plagiarism can be the deliberate use of a whole piece of another person’s writing, but more frequently it occurs when students fail to acknowledge and document sources from which they have taken material. Whenever the words, research or ideas of others are directly quoted or paraphrased, they must be documented according to an accepted manuscript style (e.g., APA, CSE, MLA, etc.). Resubmitting a paper 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 College.

YUKON FIRST NATIONS CORE COMPETENCY

Yukon College 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 College program, you will be required to achieve core competency in knowledge of Yukon First Nations. For details, please see www.yukoncollege.yk.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 College Academic Regulations (available on the Yukon College 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) at (867) 668-8785 or lassist@yukoncollege.yk.ca.