

	School of Business and Leadership
	ACCT 120
	Introductory Accounting
	Term: Fall 2026 Online Asynchronous Number of Credits: 3
Course Outline	

INSTRUCTOR: Dr. Gritt Hoffmann
E-MAIL: ghoffmann@yukonu.ca
OFFICE HOURS: by appointment
CLASSROOM: n/a – online asynchronous
CLASS TIME: n/a – online asynchronous
DATES: September 1 to December 7, 2026. Final Exam on December 11, 2026.

COURSE DESCRIPTION

This introductory course covers the study of accounting based on a service business organized as a sole proprietorship and a merchandising business. Topics include analyzing and journalizing transactions, general journal and combination journals, posting to general ledger, accounts receivable and payable ledgers, eight-column worksheets, adjusting and closing entries, and preparing financial statements.

COURSE REQUIREMENTS

Prerequisite(s): None

EQUIVALENCY OR TRANSFERABILITY

Receiving institutions determine course transferability. Find further information at:
<https://www.yukonu.ca/admissions/transfer-credit>

LEARNING OUTCOMES

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

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

COURSE FORMAT

Weekly breakdown of instructional hours

Each chapter has a significant workload. Check-in times will be available during each week (optional).

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Expect to spend 8-10 hours per week outside of videos, check-in, and labs. It is important to note that the time required will vary by individual.

Delivery format

Online asynchronous.

EVALUATION

Assignments and Quizzes	55%
Final Exam	35%
Active Participation and Engagement	10%
Total	100%

Assignments

Your instructor maintains the discretion to treat each situation of late assignments and missed tests individually. Each assignment must be presented in a professional manner, with pages in the correct order, with the student's name clearly printed on the front page (or as instructed for alternate submission).

All assignments must be submitted by the due date unless previous arrangements have been made in writing with the instructor.

Final Exam

The Final Exam must be written and completed within the scheduled time. Approved reference materials may be used. If you are unable to write the final exam for any reason, you must provide advance notice in order to have an opportunity at writing at a later time. A doctor's note should be obtained if the reason for missing a test is illness. The exam must be written within three days of your return.

A passing grade is sufficient to progress to Acct 125 (formerly Acct 220) and Acct 300. However, students must maintain a minimum overall GPA of 2.0 to be eligible for graduation, so it is important to keep this requirement in mind.

COURSE WITHDRAWAL INFORMATION

Refer to the YukonU website for important dates.

TEXTBOOKS & LEARNING MATERIALS

Parker, Penny L & Cook, Denise. (2023). *Key Accounting Principles* (Vol. 1, 7th ed.) Toronto, ON: AME Learning Inc. ISBN: 978-1-990337-74-1

Workbook ISBN: 978-1-990337-74-1

Textbooks and workbooks will be available at the YukonU bookstore, digital copies through the AME course page.

Pens, pencils, erasers, a calculator, and a ruler.

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ACADEMIC INTEGRITY

Students are expected to contribute toward a positive and supportive environment and are required to conduct themselves in a responsible manner. Academic misconduct includes all forms of academic dishonesty such as cheating, plagiarism, fabrication, fraud, deceit, using the work of others without their permission, aiding other students in committing academic offences, misrepresenting academic assignments prepared by others as one's own, or any other forms of academic dishonesty including falsification of any information on any Yukon University document.

Please refer to Academic Regulations & Procedures for further details about academic standing and student rights and responsibilities.

ACCESSIBILITY AND ACADEMIC ACCOMMODATION

Yukon University is committed to providing a positive, supportive, and barrier-free academic environment for all its students. Students experiencing barriers to full participation due to a visible or hidden disability (including hearing, vision, mobility, learning disability, mental health, chronic or temporary medical condition), should contact [Accessibility Services](mailto:access@yukonu.ca) for resources or to arrange academic accommodations: access@yukonu.ca.

TOPIC OUTLINE

The instructor will provide a detailed weekly schedule on the first day of the course.

- Chapter 1: Introduction to Accounting – 2 weeks
- Chapter 2: Business Accounting and Reporting – 2 weeks
- Chapter 3: The Accounting Framework – 1 week
- Chapter 4: The Accounting Cycle: Journals and Ledgers – 2 weeks
- Chapter 5: The Accounting Cycle: Adjustments – 2 weeks
- Chapter 6: The Accounting Cycle: Statements and Closing Entries – 2 weeks
- Chapter 9: Cash and Internal Controls – 2 weeks
- Final Exam preparation – 1 week