

 Yukon University	School of Business and Leadership
	ACCT 120 (CRN 10227)
	Introductory Accounting
	Term: Fall 2026
	Number of Credits: 3
Course Outline	

INSTRUCTOR: Julie Hawkins

OFFICE LOCATION: A2301

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OFFICE HOURS: Fridays 1 – 3 pm (A2301 or on Zoom)

CLASSROOM: Online & A2103

TIME: Tues/Thurs 1 – 2:30 pm

DATES: September 1 – December 9, 2026

COURSE DESCRIPTION

This introductory course covers accounting for 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.

This course is restricted to students in the Office Administration program

COURSE REQUIREMENTS

Prerequisite(s): None

RELATED COURSE REQUIREMENTS

This course is delivered in a Hyflex synchronous format. Students are expected to attend classes either in person or online through Zoom. Students attending online must have access to a computer with a reliable internet connection to participate in the course. In addition, Microsoft Word and Microsoft Excel are required software for completing course activities and assignments.

The course also requires the textbook publisher's online learning platform, AME Engage. This learning hub will be used for most aspects of the course, including learning activities and quizzes. Access to AME Engage is mandatory, and students must sign in and activate their account at the beginning of the course. Instructions for getting started with AME Engage will be available on the course Moodle page. Students using a used textbook must purchase an AME PIN code to access the AME Engage learning platform.

EQUIVALENCY OR TRANSFERABILITY

Receiving institutions determine course transferability. Find further information at:

<https://www.yukonu.ca/admissions/transfer-credit>

YUKON FIRST NATIONS CORE COMPETENCY

Yukon University recognizes that a greater understanding and awareness of Yukon First Nations history, culture, and journey toward self-determination will help 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.

LEARNING OUTCOMES

Upon successful completion of the course, students will be able 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

COURSE FORMAT

Weekly breakdown of instructional hours

There will be two mandatory classes each week, each lasting 1.5 hours. This course is expected to require 3–5 hours per week of homework and additional reading. The time required will vary by individual.

Delivery format

This course will be offered synchronously online via Zoom and in person. The course will include lectures, video tutorials, group work, and individual work. Quizzes and other evaluation tools will be completed online. All links will be available on the Moodle class page. Class lectures will be recorded and posted on the Moodle class page.

ASSESSMENTS

Professionalism & Engagement

Engagement and professionalism are critical to success in this course. Punctuality, regular attendance, and active participation show students' commitment to learning and professional conduct. Attendance and engagement will account for 10% of the overall course grade.

Success in this course requires students to actively and professionally participate in class activities and discussions, demonstrating thoughtful consideration of course material. Students are expected to come to class prepared, contribute to discussions and activities, and engage respectfully with their classmates and instructor, whether attending in person or through Zoom.

Regular attendance and active engagement are particularly important because the midterm and final exams will be based directly on course lectures, discussions, and activities. Students who regularly attend and participate will be better prepared to demonstrate their understanding of the course material on these assessments.

The material covered in the classes will be cumulative, and missing a class will put a student at a serious disadvantage. Many skills must be mastered, and a great deal of specific information must be understood. For this reason, all lectures will be recorded and posted on the Moodle class page.

If you miss a class, please let the instructor know in advance, if possible, so the instructor can tell you how to make up the missed class. When returning to class after an absence, students are responsible for checking with the instructor about any work or handouts missed.

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.

Assignments

All assignments must be handed in before class starts on the requested day, unless otherwise specified. Meeting deadlines is an important part of success in an introductory accounting course. Accounting work requires organization, attention to detail, accuracy, and the ability to complete tasks within established deadlines. Developing these habits will help students succeed both in this course and in future academic or workplace settings.

If you know in advance that you will be absent or unable to meet an assignment deadline, you are responsible for notifying the instructor before the due date. Where circumstances warrant, arrangements may be made with the instructor for an alternate submission date.

Students are encouraged to communicate with the instructor as early as possible when circumstances may affect their ability to meet a deadline. Advance communication allows reasonable arrangements to be considered and helps students stay on track with the course material.

Unless the instructor has been notified in advance and an alternative arrangement has been approved, late assignments will be subject to the following penalty:

- 10% per day for each of the first three days after the due date.
- Assignments submitted more than three days late will not be marked.

If you have a valid reason why you should not be subject to the late penalty, it is your responsibility to inform the instructor as soon as possible, or upon your return if the circumstances prevented you from doing so earlier. Supporting documentation, such as a doctor's note, may be requested where appropriate.

All late assignments submitted for grading must be accompanied by a written explanation that includes:

- Student name
- Course name
- Reason for the late submission
- Original due date
- Date submitted
- Supporting documentation, if applicable

Tests

The term test 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, if possible, or by 4 pm on the day of the exam and bring a doctor's note or a written explanation when you see the instructor as soon as you return 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".

EVALUATION:

Assignments	15%
Quizzes	10%
Term Test (1)	15%
Accounting Cycle Project	20%
Professionalism & Engagement	10%
Final Exam	30%
Total	100%

Note: 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

Students may officially withdraw from a course or program without academic penalty until two-thirds of the course contact hours have been completed. Refer to the YukonU website for important dates. <https://www.yukonu.ca/current-students/important-dates>

Failure to complete the course from that date will result in an "F" indicating failure on your transcript.

To withdraw, a student must either officially withdraw through the Registrar's Office/Admissions or email Admissions directly, clearly outlining the course name, number and section.

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 writing a challenge exam for the course. The College Challenge Exam Fee will apply, and you may challenge the exam ONCE and ONLY ONCE.

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

- Hard copies will be available at the YukonU bookstore; digital copies will be available through the AME course page.

Pens, pencils, erasers, a ruler, and a regular calculator (you will not be permitted to use a cell phone calculator).

ACADEMIC INTEGRITY

Students are expected to contribute to a positive and supportive environment and are required to conduct themselves responsibly. 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. <https://www.yukonu.ca/current-students/student-rights-responsibilities>

AI Use

The use of generative artificial intelligence (AI) tools must meet Yukon University's expectations and the specific requirements of each assignment (<https://www.yukonu.ca/about-us/publications-plans-reports/ai-statement>). Unless otherwise indicated by the instructor, students are expected to submit their own original work and are responsible for the accuracy, content, solutions, and sources of their submissions. Using AI to generate or substantially complete work and presenting it as one's own may constitute academic misconduct. Students should follow the instructor's directions on when and how AI tools may be used and acknowledge AI use when required.

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](#) for resources or to arrange academic accommodations.

TOPIC OUTLINE

The syllabus will be posted on the class Moodle page.