



Syllabus

Quick Links

[Course Materials](#)

[Assignments](#)

[Exams](#)

[Grading](#)

What You Should Already Know

There are no prerequisites for this course. The only thing you need to know at this point is basic addition and subtraction.

Learning Outcomes

This course will provide you with a basic understanding of what accounting is and will provide you with skills and the ability to learn more. At the end of this course, you will be able to do the following:

1. Recognize attitudes and skills that will help you become successful in accounting and working with other people.
2. Recite the three basic elements of the accounting equation and determine the basic foundation of accounting.
3. Describe how a business transaction affects the accounting equation.
4. Explain how to record a business transaction in a journal and post the journal to a ledger.
5. Describe how to prepare, interpret, and explain the three basic financial statements.
6. Demonstrate ways you can properly and safely manage cash, which is the most important thing a company owns.

Course Materials

The course content is sufficient for success in the course. You will need a basic-function calculator to practice what you have learned and to work out the problems.

[\(Back to top\)](#)



Course Organization

The course is made up of seven units and a final exam. Each unit has multiple lessons. There are Self Check questions at the end of the the discussion material for each lesson and a Quiz assignment at the end of each unit. Five of the seven units introduce terms that you will need to learn at the beginning of the unit.

[\(Back to top\)](#)

Assignments

Self Checks

At the end of each lesson within a unit are several Self Check questions. These questions are not graded. They are used to help you better learn the material. If at any time you do not feel comfortable with your knowledge of the material taught in the lesson, review the material and retake the mastery questions. It doesn't hurt to repeat a lesson at any time.

Unit Quizzes

At the end of each unit you will complete an assignment that will test your knowledge of the unit. All seven assignments will be graded. Each assignment contains twenty questions similar to the Self Check questions.

[\(Back to top\)](#)

Exams

The final exam is comprehensive with questions from each of the seven units. A detailed explanation of the final exam is included after the last unit.

[\(Back to top\)](#)

Grading

The following tables show the weight for each graded event and the grading scale used for this course.

GRADED EVENT	WEIGHT
Unit 1 Assignment	6%
Unit 2 Assignment	9%



Unit 3 Assignment	9%
Unit 4 Assignment	9%
Unit 5 Assignment	9%
Unit 6 Assignment	9%
Unit 7 Assignment	9%
Final Exam	40%

GRADING SCALE	
A	100–93
A-	92–90
B+	89–87
B	86–83
B-	82–80
C+	79–77
C	76–73
C-	72–70
D+	69–67
D	66–63
D-	62–60
E (fail)	59–below

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[\(Back to top\)](#)

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[\(Back to top\)](#)

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