

ACCT105

STUDENT WARNING: This course syllabus is from a previous semester archive and serves only as a preparatory reference. Please use this syllabus as a reference only until the professor opens the classroom and you have access to the updated course syllabus. Please do NOT purchase any books or start any work based on this syllabus; this syllabus may NOT be the one that your individual instructor uses for a course that has not yet started. If you need to verify course textbooks, please refer to the online course description through your student portal. This syllabus is proprietary material of APUS.

Course Summary

Course : ACCT105 **Title :** Accounting for Non Accounting Majors

Length of Course : 8

Prerequisites : N/A **Credit Hours :** 3

Description

Course Description: This course is an overview of accounting concepts used by managers in a business environment intended for non-accounting majors with no accounting background. Topics include accounting concepts, users of accounting information, elements and purpose of financial statements, accrual accounting, internal control and basic financial analysis. Students must have access to Microsoft Word and Microsoft Excel software.

Course Scope:

This is an introductory accounting course that explores the basics of the accounting process. We will stress a basic understanding of accounting terminology, how to use accounting data, and other topics that are useful for individuals in business related fields.

Objectives

After successfully completing this course, you will be able to:

- CO1. Describe the role of accounting in the business environment.
 - CO2. Demonstrate the impact of accounting transactions in financial statements.
 - CO3. Identify the elements and purpose of each financial statement.
 - CO4. Evaluate the impact of Sarbanes-Oxley Act on internal controls.
 - CO5. Understand the components and use of financial analysis.
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Outline

Week 1: Accounting and its Uses

Learning Objectives

CO1. Describe the role of accounting in the business environment.

CO2. Demonstrate the impact of accounting transactions in financial statements.

CO3. Identify the elements and purpose of each financial statement.

CO5. Understand the components and use of financial analysis.

Reading

Textbook: Accounting Principles: A Business Perspective (Chapters 1 - 8)

Chapter(s) 1 and 2

Deliverables

Introduction Forum

Week One Forum

Week One Assignment

Week One Quiz

Week 2: The Accounting Cycle

Learning Objectives

CO2. Demonstrate the impact of accounting transactions in financial statements.

CO5. Understand the components and use of financial analysis.

Readings

Textbook: Accounting Principles: A Business Perspective (Chapters 1 - 8)

Chapter(s) 3 and 4

Deliverables

Week Two Forum

Week Two Assignment

Week Two Quiz

Week 3: GAAP

Learning Objectives

CO2. Demonstrate the impact of accounting transactions in financial statements.

CO3. Identify the elements and purpose of each financial statement.

CO5. Understand the components and use of financial analysis.

Reading

Textbook: Accounting Principles: A Business Perspective (Chapters 1 - 8)

Chapter(s) 5 and 6

Deliverables

Week Three Forum

Week Three Assignment

Week Three Quiz

Week 4: Inventories

Learning Objectives

CO2. Demonstrate the impact of accounting transactions in financial statements.

Reading

Textbook: Accounting Principles: A Business Perspective (Chapters 1 - 8)

Chapter(s) 7 and 8

Deliverables

Week Four Forum

Week Four Assignment

Week Four Quiz

Week 5: Financial Analysis

Learning Objectives

CO3. Identify the elements and purpose of each financial statement.

CO5. Understand the components and use of financial analysis.

Reading

Textbook: Accounting Principles: A Business Perspective (Chapters 9 - 18)

Chapter(s) 16 and 17

Deliverables

Week Five Forum

Week Five Assignment

Week Five Quiz

Week 6: Job Costing

Learning Objectives

CO3. Identify the elements and purpose of each financial statement.

Reading

Textbook: Accounting Principles: A Business Perspective (Chapters 1 - 8)

Chapter(s) 18

Deliverables

Week Six Forum

Week Six Assignment

Week Six Quiz

Week 7: Internal Controls

Learning Objectives

CO4. Evaluate the impact of Sarbanes-Oxley Act on internal controls.

Reading

Chapter 7 from The Complete Guide to Sarbanes Oxley.

Deliverables

Week Seven Forum

Week Seven Assignment

Week Seven Quiz

Week 8: Final Assignment

Learning Objectives

CO1 – CO5

Reading

Review all chapters covered in the course.

Deliverables

Week 8 Forum

Week 8 Paper

Evaluation

Quizzes

There will be seven (7) quizzes in the course. One quiz will be given per module in modules one through seven. The quizzes in this class will consist of multiple choice questions and/or short answer problems.

Assignments:

Course assignments will be a series of exercises, problems, and simulations. Assignments will have a specific due date with specific instructions. Late homework will be subject to the university's Late Work/Make-up Policy detailed in the Student Handbook.

Final Assignment:

A holistic final assignment is given in the last week of the course to test student understanding of the material. The final assignment consists of a research paper or case study. The instructor will provide students the requirements of the final assignment. Please refer to the APA Manual 6th edition for the format of the assignment.

Discussion Forums:

Participation in the discussion forums is an essential component of the final grade. All students are expected to engage in lively discussions and answer instructor follow-up questions. The quality of participations along with student netiquette will be a part of the grade.

ASSESSMENT OF THE COURSE OBJECTIVES

Course Objective	Assessment Method(s)
1	Test question, assignment, discussion, and homework
2	Test question, assignment, discussion, and homework
3	Test question, assignment, discussion, and homework
4	Test question, assignment, discussion, and homework
5	Test question, assignment, discussion, and homework

The following distribution will be used in assigning grades (decimal points will be rounded to the nearest whole number at semester's end).

Grade	Quality Points/Grading Percent
A	4.0/ 100 – 94
A-	3.67/ 93 – 90
B+	3.33/ 89 – 87

B	3.0/ 86 – 84
B-	2.67/ 83 – 80
C+	2.33/ 79 – 77
C	2.0/ 76 – 73
C-	1.67/ 72 – 70
D+	1.33/ 69 – 67
D	1.0/ 66 – 64
D-	0.67/ 63 – 60
F	0.0/ 59 – 0

Grading:

Name	Grade %
Forums	25.00 %
Week 1 Forum	3.57 %
Week 2 Forum	3.57 %
Week 3 Forum	3.57 %
Week 4 Forum	3.57 %
Week 5 Forum	3.57 %
Week 6 Forum	3.57 %
Week 7 Forum	3.57 %
Assignments	30.00 %
Week 1 Homework Assignment	4.29 %
Week 2 Homework Assignment	4.29 %
Week 3 Homework Assignment	4.29 %
Week 4 Homework Assignment	4.29 %
Week 5 Homework Assignment	4.29 %
Week 6 Homework Assignment	4.29 %
Week 7 Homework Assignment	4.29 %
Quizzes	25.00 %
ACCT105 Week 4 Quiz	3.57 %
ACCT105 Week 2 Quiz	3.57 %
ACCT105 Week 7 Quiz	3.57 %
ACCT105 Week 1 Quiz	3.57 %
ACCT105 Week 3 Quiz	3.57 %
ACCT105 Week 5 Quiz	3.57 %
ACCT105 Week 6 Quiz	3.57 %

Paper	20.00 %
Week 8 Paper	20.00 %
Unassigned	0.00 %
ACCT105 Week 4 Quiz	0.00 %
ACCT105 Week 2 Quiz	0.00 %
ACCT105 Week 7 Quiz	0.00 %
ACCT105 Week 1 Quiz	0.00 %
ACCT105 Week 3 Quiz	0.00 %
ACCT105 Week 5 Quiz	0.00 %
ACCT105 Week 6 Quiz	0.00 %

Materials

Book Title: Various resources from the APUS Library & the Open Web are used. Please visit <http://apus.libguides.com/er.php> to locate the course eReserve.

Author: No Author Specified

Publication Info:

ISBN: N/A

Websites and Videos

In addition to the required course texts, the following public domain Websites are useful. Please abide by the university's academic honesty policy when using Internet sources.

Note website addresses are subject to change.

- Pearson's MyLabsPlus
 - American Psychological Association (APA) Style Website
 - Purdue Online Writing Lab
 - YouTube Video on Formatting an APA Style Paper
 - Microsoft Office Training Website
 - YouTube Videos on Microsoft Excel for Beginners
 - Turnitin Website
 - YouTube Video Accounting Lectures by Susan Crosson
 - principlesofaccounting.com
 - NetMBA.com
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Course Guidelines

Citation and Reference Style

- Students will follow APA format as the sole citation and reference style used in written assignments submitted as part of coursework to the School of Business.
- Please note that no formal citation style is required on forum assignments in the School of Business—only attribution of sources (please see details regarding forum communication below).

Tutoring

- [Tutor.com](https://www.tutor.com) offers online homework help and learning resources by connecting students to certified tutors for one-on-one help. AMU and APU students are eligible for 10 free hours of tutoring provided by APUS. Tutors are available 24/7 unless otherwise noted. Tutor.com also has a SkillCenter Resource Library offering educational resources, worksheets, videos, websites and career help. Accessing these resources does not count against tutoring hours and is also available 24/7. Please visit the APUS Library and search for 'Tutor' to create an account.

Late Assignments

- Students are expected to submit classroom assignments by the posted due date and to complete the course according to the published class schedule. The due date for each assignment is listed under each assignment.
- Generally speaking, if arrangements are not made in advance, a late penalty of 10% will be assessed for any assignment submitted 1-7 days past the due date. Assignments will not be accepted after the 7th day. No work will be accepted past the final day of class, unless prior arrangements have been made with the instructor. That said, please be advised the instructor reserves the right to implement their own late assignment policy.
- As a working adult, your time is limited and often out of your control. Faculty may be more flexible if they know ahead of time of any potential late assignments.

Turn It In

- Faculty may require assignments be submitted to Turnitin.com. Turnitin.com will analyze an assignment submission and report a similarity score. Your assignment submission is automatically processed through the assignments area of the course when you submit your work.

Academic Dishonesty

- Academic Dishonesty incorporates more than plagiarism, which is using the work of others without citation. Academic dishonesty includes any use of content purchased or retrieved from web services such as CourseHero.com or Scribd. Additionally, allowing your work to be placed on such web services is academic dishonesty, as it is enabling the dishonesty of others. The copy and pasting of content from any web page, without citation as a direct quote, is academic dishonesty. When in doubt, do not copy/paste, and always cite.

Submission Guidelines

- Some assignments may have very specific requirements for formatting (such as font, margins, etc) and submission file type (such as .docx, .pdf, etc). See the assignment instructions for details. In general, standard file types such as those associated with Microsoft Office are preferred, unless otherwise specified.
- It is the student's responsibility to ensure the all submitted work can be accessed and opened by the instructor.

Disclaimer Statement

- Course content may vary from the outline to meet the needs of a particular group or class.

Communicating on the Forum

- Forums are the heart of the interaction in this course. The more engaged and lively the exchanges, the more interesting and fun the course will be. Only substantive comments will receive credit. Although there is a final posting day/time after which the instructor will grade and provide feedback, it is not sufficient to wait until the last day to contribute your comments/questions on the forum. The purpose of the forums is to actively participate in an on-going discussion about the assigned content.
- "Substantive" means comments that contribute something new and important to the discussion. Thus a message that simply says "I agree" is not substantive. A substantive comment contributes a new idea or perspective, a good follow-up question to a point made, offers a response to a question, provides an

example or illustration of a key point, points out an inconsistency in an argument, etc.

- As a class, if we run into conflicting view points, we must respect each individual's own opinion. Hateful and hurtful comments towards other individuals, students, groups, peoples, and/or societies will not be tolerated.
- Students must post a response to the weekly forums prompt and post the required number of replies to other students – refer to the grading rubric and/or forum instructions for specific expectations on number of replies and word count requirements.
- The main response to the forum need to be provided mid-week – refer to the grading rubric and/or forum instructions for specific expectations. Late main response posts to a forum will not be accepted without prior instructor approval.
- Replies must be posted in the week due and replies after the end of the each week will not be graded.

Quizzes and Exams

- Quizzes and exams may consist of true/false, multiple choice, and short essay questions. Each quiz/exam is accessible only once. Once a quiz/exam is accessed, you will not be able to access it again if you disconnect. Therefore, allocate time to complete your quiz. Weekly quizzes must be submitted by midnight Eastern Time, Day 7 of the assigned week. Late quizzes or exams will not be accepted without prior instructor approval.

University Policies

[Student Handbook](#)

- [Drop/Withdrawal policy](#)
- [Extension Requests](#)
- [Academic Probation](#)
- [Appeals](#)
- [Disability Accommodations](#)

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