Course Description

This course provides an introduction to business accounting. Topics include accounting concepts and principles, financial statements, internal control design, and accounting for partnerships.

Prerequisites

None

Course Textbook


Lesson Presentation: MyAccountingLab.

Course Learning Outcomes

Upon completion of this course, students should be able to:

1. Define terms related to business accounting.
2. Apply accounting concepts and principles.
3. Prepare financial statements.
4. Analyze financial statements for decision making.
5. Evaluate internal controls.
6. Account for partnership transactions.
7. Differentiate international financial reporting standards (IFRS) from generally accepted accounting principles (GAAP).

Credits

Upon completion of this course, the students will earn three (3) hours of college credit.

Course Structure

1. Unit Learning Outcomes: Each unit contains Unit Learning Outcomes that specify the measurable skills and knowledge students should gain upon completion of the unit.
2. Unit Lesson: Each unit in MyAccountingLab contains a Publisher Presentation, which discusses lesson material.
3. Reading Assignments: Each unit contains Reading Assignments from one or more chapters from the textbook. E-text of the assigned chapters are linked within each MyAccountingLab lesson. Chapter presentations are also provided in each lesson as Supplemental Reading to aid students in their course of study.
4. Learning Activities (Non-Graded): To aid students in their course of study multimedia selections are provided in Units I-VII in the MyAccountingLab.
5. Homework: Each unit within MyAccountingLab contains a Homework assignment for each Lesson. These assignments count as 16% of your grade. You have unlimited attempts to make a grade of at least 70% before you will be allowed to take your unit quiz.
6. **Quizzes**: Each unit contains a Quiz for each Lesson to be completed in MyAccountingLab.

7. **Ask the Professor**: This communication forum provides you with an opportunity to ask your professor general or course content related questions.

8. **Student Break Room**: This communication forum allows for casual conversation with your classmates.

**Communication Forums**

These are non-graded discussion forums that allow you to communicate with your professor and other students. Participation in these discussion forums is encouraged, but not required. You can access these forums with the buttons in the Course Menu. Instructions for subscribing/unsubscribing to these forums are provided below.

Once you have completed Unit VIII, you MUST unsubscribe from the forum; otherwise, you will continue to receive e-mail updates from the forum. You will not be able to unsubscribe after your course end date.

[Click here for instructions on how to subscribe/unsubscribe and post to the Communication Forums.](#)

**Ask the Professor**

This communication forum provides you with an opportunity to ask your professor general or course content questions. Questions may focus on Blackboard locations of online course components, textbook or course content elaboration, additional guidance on assessment requirements, or general advice from other students.

Questions that are specific in nature, such as inquiries regarding assessment/assignment grades or personal accommodation requests, are NOT to be posted on this forum. If you have questions, comments, or concerns of a non-public nature, please feel free to email your professor. Responses to your post will be addressed or emailed by the professor within 48 hours.

Before posting, please ensure that you have read all relevant course documentation, including the syllabus, assessment/assignment instructions, faculty feedback, and other important information.

**Student Break Room**

This communication forum allows for casual conversation with your classmates. Communication on this forum should always maintain a standard of appropriateness and respect for your fellow classmates. This forum should NOT be used to share assessment answers.

**Grading**

\[
\begin{align*}
\text{Homework (8 @ 4\%)} & = 32\% \\
\text{Quizzes (6 @ 8\%) (2 @ 10\%)} & = 68\% \\
\text{Total} & = 100\%
\end{align*}
\]

**Course Schedule/Checklist (PLEASE PRINT)**

The following pages contain a printable Course Schedule to assist you through this course. By following this schedule, you will be assured that you will complete the course within the time allotted.
# BBA 2201, Principles of Accounting I

## Course Schedule

By following this schedule, you will be assured that you will complete the course within the time allotted. Please keep this schedule for reference as you progress through your course.

### Unit I  
**Accounting and the Business Environment**

- **Review:**
  - Lesson 1: Online Presentation and Audio Lecture
  - Learning Activities (Non-Graded): Multimedia Selections - Lesson 1

- **Read:**
  - Chapter 1: Accounting and the Business Environment, pp. 1-61

- **Submit:**
  - Homework
  - Quiz

### Unit II  
**Recording Business Transactions**

- **Review:**
  - Lesson 2: Online Presentation and Audio Lecture

- **Read:**
  - Chapter 2: Recording Business Transactions, pp. 62-129

- **Submit:**
  - Homework
  - Quiz

### Unit III  
**The Adjusting Process and Accounting Cycle**

- **Review:**
  - Lesson 3: Online Presentation and Audio Lecture
  - Lesson 4: Online Presentation and Audio Lecture
  - Learning Activities (Non-Graded): Multimedia Selections - Lesson 3 and Lesson 4

- **Read:**
  - Chapter 3: The Adjusting Process, pp. 130-197
  - Chapter 4: Completing the Accounting Cycle, pp. 198-254

- **Submit:**
  - Homework Lesson 3 and Lesson 4
  - Quizzes Lesson 3 and Lesson 4

### Unit IV  
**Merchandising Operations**

- **Review:**
  - Lesson 5: Online Presentation and Audio Lecture

- **Read:**
  - Chapter 5: Merchandising Operations, pp. 255-310

- **Submit:**
  - Homework
  - Quiz

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<td>Read:</td>
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<td>Read:</td>
<td>Chapter 9: Plant Assets and Intangibles, pp. 452-495</td>
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<td>Chapter 10: Current Liabilities and Payroll, pp. 496-528</td>
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