



ACCOUNTING FUNDAMENTAL	
Basic Accounting Principles and Framework	Understanding Accounting, Accounting Assumptions, Principles, and Conventions, Global Convergence in Accounting Standards, Recognize key concepts about accounting, Recognize principles underlying the preparation of financial statements, Recognize basic accounting practices and their descriptions, Recognize the importance of common accounting practices, Identify the main characteristics of IFRS
The Accounting Equation &Financial Statements	The Accounting Equation, Double-entry, Debits, and Credits, Understanding Financial Statements
The Accounting Equation and Financial Statements	The Accounting Equation, Double-entry, Debits, and Credits, Understanding Financial Statements, Determine how given transactions affect the accounting equation, Determine how common transactions affect specific accounts using the debit and credit rule, Recognize key characteristics of financial statements, Recognize the key relationships between financial statements
The Accounting Cycle and Accrual Accounting	The Accounting Cycle, Chart of Accounts, Cash and Accrual Accounting, Sequence an example of using the accounting cycle, Match the Balance Sheet and Income Statement to the Chart of Accounts categories to which they are linked, Recognize examples of various categories of accounts, Recognize examples of transactions that are ignored in cash-based accounting systems, Identify key characteristics of cash and accrual accounting
Accounting Transactions and Books of Account	General Journals and Special Journals, General Ledger and Subsidiary Ledger, Posting Accounting Transactions, Recognize examples of correct general journal entries, Recognize examples of using special journals appropriately, Recognize the relationship between journals and associated general and subsidiary ledgers, Post common transactions from special journals to subsidiary and general ledgers
Trial Balance and Adjusting Entries	Trial Balances, Adjusting Entries, Closing the Accounts, Prepare a trial balance, Sequence the steps for preparing a trial balance, Recognize key characteristics of several types of trial balances performed within the accounting cycle, Classify adjusting entries as being accruals or deferrals, Make adjusting entries, Sequence the steps for closing the accounts
Trial Balance and Adjusting Entries	Trial Balances, Adjusting Entries, Closing the Accounts, Prepare a trial balance, Sequence the steps for preparing a trial balance, Recognize key characteristics of several types of trial balances performed within the accounting cycle, Classify adjusting entries as being accruals or deferrals, Make adjusting entries, Sequence the steps for closing the accounts
The Income Statement	Introducing the Income Statement, The Components of the Income Statement, How Transactions Affect the Income Statement, The Income Statement’s Connections with Other Statements, Identify key characteristics of the Income Statement, Recognize examples of revenues, gains, expenses, and loss-incurring activities, Calculate gross profit, operating income, and net income, Recognize how common transactions affect the Income Statement, Identify how the income statement interacts with the other financial statements
The Balance Sheet	The Balance Sheet and Its Components, Preparing a Balance Sheet, Transactions Affecting the Balance Sheet, The Balance Sheet’s Connections with Other Statements, Recognize examples of the components of a Balance Sheet, Prepare a Balance Sheet, Determine how common transactions affect the Balance Sheet, Recognize how the Balance Sheet connects and interacts with the other financial statements
The Cash Flow Statement	The Cash Flow Statement and Its Components, Putting the Cash Flow Statement in Perspective, Preparing Cash Flow Statements, Match examples of Cash Flow Statement items to the section of the Cash Flow Statement they belong to, Calculate the cash balance at the end of the accounting period in a scenario-based example, Identify how the Cash Flow Statement connects with the Income Statement and the Balance Sheet, Recognize how common transactions affect different types of cash flows in the Cash Flow Statement, Prepare a Cash Flow Statement in a scenario using the indirect method
Accounting for Companies’ Stock Transactions and Dividends	Corporations and Equity Accounting, Accounting for Common and Preferred Stock, Accounting for Treasury Stock, Accounting for Dividends, Identify major characteristics of incorporated organizations, Identify how common equity transactions affect a corporation's financial position, Record the issuance of stock in a journal, Account for the purchase and sale of treasury stock using the cost method, Account for transactions involving cash dividends and stock dividends

WHAT IS INCLUDED

Textbook(s) and authors: The following textbooks will be used in the course. Textbooks may be accessed via the e-Reference Library at no charge to students for online access. You have the option to purchase the books within the e-Reference Library however it is not a requirement:

- **Textbook** Get Going With QuickBooks 2015; Technical Learning Resources, Inc.; 2015; Fairport, NY

Exercises: You will go through a series of exercises that will assess your comprehension and application of the principles covered in the course. Once you answer the assignment questions, you may compare your answers to the answer key.

Lesson Quizzes/Tests: Upon completion of each lesson and exercises, there is a lesson Quiz. These quizzes will assess your comprehension of the concepts covered within the lesson presentations. The grade achieved on these quizzes will be saved in the grade book for the course.

Final Exam: Upon completion of all the activities in the course, there is a final exam. The exam will focus on all the material covered throughout the course, including reading assignments. The results achieved on the final exam will be saved in the grade book.

TECHNICAL SUPPORT Instructional/Technical Support may be reached by:

- **CHAT:** clicking the icon in the online classroom entitled, ‘Connect with Support.’ A help desk specialist is available Monday-Saturday via instantaneous chat mode. (Monday-Thursday 8am-11pm; Friday 8am-6pm; Saturday 11am-6pm)
- **EMAIL:** During those hours when online support is not available, instructional support will contact you within 24 business hours.