

Course: BU210-D & N-D (Blended) Foundations for Accounting
Credit: 3 Credit Hours
Semester: Fall 2021
Time: Oct 25- Dec 17, Wed 1pm-4am, E ED 116
Instructor: Dr. Tracy Haney, Dr.BA, MBA
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I. DESCRIPTION

This course will provide students with the framework for understanding what accounting is and its functions in a profit or nonprofit organization. The terms, strategies, and social responsibility of accounting will be taught from the biblical worldview along with secular materials. Students will learn about key financial accounting definitions along with bookkeeping best practices. This is an activity-based course for students to understand the importance of strategic monetary communications. (Prerequisite: BU201)

** This is a blended class, meaning that both campus and online students take this class together. Campus students attend the classes in person, online students attend the classes via the online classroom. All interaction and assignments for campus and online students are done in the online classroom.*

II. SYLLABUS DISCLOSURE

The instructor reserves the right to make changes to this syllabus at any time during the course, but any changes made will only be done after clearly communicating the need for the change and the specific change to be made via in-class announcement and Canvas announcement

III. OBJECTIVES

A. General Competencies to be achieved. The student will:

1. Understand the role of accounting in the economic system(PLO 2,4).
2. Learn about basics of assets and income statements (PLO 2,6).
3. Understand customer value (PLO 1,2).
4. Learn differences in non-profit vs. profit organizations (PLO 2).

5. Understand accounting from a cultural, legal, social, and technological point of view (PLO 2,4,5,6)
6. Experiment with basic theories of financial transactions (PLO 3,5).
7. Strategize basic cash-flow (PLO 3,5).
8. Examine different types of accounting opportunities that assist in identifying the characteristics of financial information.

B. Specific Competencies to be achieved. The student will:

1. Know what accounting means and purpose (PLO 5 & 6).
2. Access firm capability using accounting principles (PLO 5, 6).
3. Examine social responsibility and accounting ethics (PLO 2,4,5,6)
4. Learn to strategize account spreadsheets (PLO 5,6).
5. Know the difference between an accounting strategy, units of production, and a stock asset program (PLO 3,4,5,6).
6. Speak and communicate as an accountant (PLO 5,6).

IV. REQUIREMENTS

- A. Classroom attendance or weekly online attendance.
- B. Read text, complete assignments, and participate in assessment & forum activities.
- C. Completion of course materials in each section according to the prescribed schedule.
- D. Complete assigned problems and/or case studies.
- E. Complete final exam.

V. METHODS

- A. Lecture
- B. Reading and Writing Assignments
- C. Student Participation - Forum (online course) and discussion.
- D. Final paper
- E. Course grading:

Item	Point	Total Points
Accounting Assignments & Reading	8 x 75 Weekly Assignment	600
Weekly Discussion Post & Reading	20 x 8 = 160 pts	160

Final Exam	Comprehensive	240
Total		1000

I. MATERIALS - REQUIRED

Wild, J., Shaw, K., & Chiappetta, B. (2017). *Fundamental Accounting Principles* (23rd ed.). McGraw-Hill/Irwin. ISBN-13: 978-1259536359
Used price \$98.80.00 Amazon. Retail Price \$119.95

The Holy Bible, www.biblegateway.com (the instructor will use NIV,ESV).
Please feel confident in using the Bible you use in other Calvary University courses (see statement below).

The Bible is a required textbook in every course at Calvary University. To facilitate academic level study, students are required to use for assignments and research an English translation or version of the Bible based on formal equivalence (*meaning that the translation is generally word-for-word from the original languages*), including any of the following: New American Standard (NASB, English Standard Version (ESV), New King James (NKJV), or King James (KJV). Other translations and versions based on dynamic equivalence (*paraphrases, and thought-for-thought translations like NLT and NIV*) may be used as supplemental sources. Please ask the professor if you have questions about a particular translation or version

II. COURSE ASSIGNMENTS

- a. Students are to complete all reading assignments. Reflect on what you believe to be the most important issues from each assigned reading then she/he may need to express the Biblical view from personal experience and study. This is intended to be a guide rather than an absolute standard; however, reflection papers below the minimum word count probably are not thorough enough. **Try to read chapters before class (see below).**
- b. Participation: During each class, the instructor will give an interaction topic for **all** students to discuss in the on-line forum during the week between lectures. Students must engage in each assignment given, and respond to at least two classmates. Students must follow guidelines for “Substantive Posts” to receive full credit. This allows asynchronous (blended) students to engage with in-class students. The topics will not be given in advance. Distance students must watch and listen to the lecture to know how to complete this assignment. (This will verify class attendance.)

III. TENATIVE CLASS SCHEDULE

Date/ Week	Lecture/Discussion	Assignments	Quizzes on Canvas	Reading
Week 1	Accounting in Business (PLO 1,2,4 SLO 1,6)			Read ch. 1& 2 (PLO 1,2,4 SLO 1,6)
Week 2	Accounting and Financial Statements, Accounting Cycle (PLO 1,2,6,7; SLO 1,4,6)	Assignment (PLO 1,2,6,7; SLO 1,4,6)		Read ch. 3-4 (PLO 1,2,6,7; SLO 1,4,6)
Week 3	Accounting for Merchandising Operations, Inventory Cost of sales, Accounting Information Systems (PLO1,2,5,6; SLO 2, 4,6)	Assignment (PLO 1,2,5,6; SLO 2,3,4,6)		Read ch. 5,6,7 (PLO1,2,5,6; SLO 2,4,6)
Week 4	Cash, Fraud, Internal Controls; Accounting For Receivables (PLO 1,2,5,6 SLO 2,3,4,5,6)	Assignment (PLO 1,2,5,6; SLO 2,3,4,6)		Read ch.8, 9 (PLO1,2,5,6; SLO 2, 4,6)
Week 5	Plant Assets, Natural Resources, and Intangibles/Current Liabilities. (PLO 1,2,5,6; SLO 2,3,4,6)	Assignment (PLO 1,2,5,6; SLO 2,3,4,6)		Read ch. 10,11 (PLO 1,2,5,6; SLO 2,3,4,6)
Week 6	Accounting for Corporations, Long-Term Liabilities (PLO 1,4,6,7; SLO 2,5,6)	Assignment (PLO 1,2,5,6; SLO 2,3,4,6)		Read ch.13,14 (PLO 1,2,5,6; SLO 2,3,4,6)
Week 7	Investments, Reporting the Statement of Cash Flows	Assignment (PLO 1,2,5,6; SLO 2,3,4,6)		Read Ch 15, 16,

	(PLO 1,2,3,4,5,6,7; SLO 1,2,3,4.5.6)			(PLO 1,2,3,4,5,6,7; SLO 1,2,3,4.5.6)
Week 8	Analysis of Financial Statements (PLO SLO)	Assignment (PLO 1-6)	Final Exam Research Paper due	Read ch. 17 (PLO 5,6 SLO)

Students with disabilities have the responsibility of informing the Accommodations Support Coordinator (aso@calvary.edu) of any disabling condition that may require support.

Plagiarism is defined as copying any part of a book or paper without identifying the author. This also includes taking another person's ideas and presenting them as your own.

The Clark Academic Center (learning@calvary.edu), located in the library building, is dedicated to providing free academic assistance for all CU students. Student tutors aid with all facets of the writing process, tutor in various subject areas, prepare students for exams and facilitate tests. Please take advantage of this service.

Business Administration students must write papers according to the Publication Manual of the American Psychological Association, **7th edition (APA Manual)**.

BIBLIOGRAPHY

To be posted in Canvas.

SYLLABUS DISCLOSURE

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RUBRIC FOR THE EVALUATION OF WRITTEN ASSIGNMENTS

CRITERIA	NEEDS IMPROVEMENT Minimum Points	SATISFACTORY Medium Points	EXCEPTIONAL Maximum Points
CONTENT 75%	<p>The writer does not demonstrate cursory understanding of subject matter, and/or the purpose of the paper is not stated clearly. The objective, therefore, is not addressed and supporting materials are not correctly referenced.</p> <p><i>48.9 or FEWER POINTS</i></p>	<p>The writer demonstrates limited understanding of the subject matter in that theories are not well connected to a practical experience or appropriate examples, though the attempt to research the topic is evident, and materials are correctly referenced.</p> <p><i>49 to 65.9 POINTS</i></p>	<p>The writer demonstrates an understanding of the subject matter by clearly stating the objective of the paper and links theories to practical experience. The paper includes relevant material that is correctly referenced, and this material fulfills the objective of the paper.</p> <p><i>66 to 75 POINTS</i></p> <p style="text-align: right;">Grade:</p>
ORGANIZATION Including Readability & Style 20%	<p>Paragraphs do not focus around a central point, and concepts are disjointedly introduced or poorly defended (i.e., stream of consciousness).</p> <p>The writer struggles with limited vocabulary and has difficulty conveying meaning such that only the broadest, most general messages are presented.</p> <p><i>15.9 or FEWER POINTS</i></p>	<p>Topics/content could be organized in a more logical manner. Transitions from one idea to the next are often disconnected and uneven.</p> <p>Some words, transitional phrases, and conjunctions are overused. Ideas may be overstated, and sentences with limited contribution to the subject are included.</p> <p><i>16 to 18.9 POINTS</i></p>	<p>The writer focuses on ideas and concepts within paragraphs, and sentences are well-connected and meaningful. Each topic logically follows the objective and the conclusion draws the ideas together.</p> <p>The reading audience is correctly identified, demonstrated by appropriate language usage (i.e., avoiding jargon and simplifying complex concepts). Writing is concise, in active voice.</p> <p><i>19 to 20 POINTS</i> Grade:</p>
FORMAT 4%	<p>The paper does not conform to Turabian or APA style. Students must use one or the other correctly.</p> <p><i>0 POINTS</i></p>	<p>The paper does not conform completely to Turabian or APA style (e.g., margins, spacing, pagination, headings, headers, citations, references, according to the appropriate style guide).</p> <p><i>Up to 2 POINTS</i></p>	<p>The paper is correctly formatted to style (e.g., margins, spacing, pagination, headings, headers, citations, references, according to the <i>appropriate style guide</i>).</p> <p><i>2.1 to 4 POINTS</i> Grade:</p>
GRAMMAR, PUNCTUATION, & SPELLING 1%	<p>The writer demonstrates limited understanding of formal written language use; writing is colloquial (i.e., conforms to spoken language). Grammar and punctuation are consistently incorrect. Spelling errors are numerous.</p> <p><i>0 POINTS</i></p>	<p>The writer occasionally uses awkward sentence construction or overuses and/or inappropriately uses complex sentence structure. Problems with word usage (e.g., evidence of incorrect use of Thesaurus) and punctuation persist causing difficulties with grammar.</p> <p><i>0.5 POINTS</i></p>	<p>The writer demonstrates correct usage of formal English language in sentence construction. Variation in sentence structure and word usage promotes readability. There are no spelling, punctuation, or word usage errors.</p> <p><i>1 POINT</i> Grade:</p>

What is a Substantive Post? © 2016
By Skip Hessel, D.M., M.B.A.

In a world of social media and text-messaging, interaction between student and teacher and other students is important. However, scholars begin to blur the boundaries of academic substance. Students want to make good grades and receive fair treatment. Instructors want to share principles of their discipline. In an effort to clarify how to post thoughts in an interactive forum, these instructions attempt to define substance.

A substantive post conveys a complete thought with academic rigor. Student scholars must take into account the wide variety of readers in a social media setting and communicate appropriately. One cannot assume that every reader has had exactly the same training or even similar experiences. Ergo, one must write complete thoughts to overcome any inadequacy. Similarly, academic rigor forgoes any thoughtless conclusions. While expressing new ideas and exercising academic freedom, contributors must consider what is known about the subject and include known knowledge in academic writing. Writers should consider the level of knowledge and use certain amount of judgement too. Substance requires balance. Scholars should consider their readers and communicate as well as possible.

Because today's academic environment includes many cultures, writers must consider the inappropriate use of metaphors and colloquialisms. An expression or satire may not make sense to a reader from a culture in another part of the same country or on the other side of the world. Students posting substantive responses avoid using expressions and phrases with vague meanings that the reader could misunderstand.

Substantive posts also cite sources. When using the ideas of others, a scholar gives appropriate in-text citations when responding to forum. For example,

Blackaby and Blackaby (2011) found many believers get frustrated with technology and media that has become commonplace; however, believers must “embrac[e] technology with gusto” (p. 8).

Others who express innovative thinking should receive credit for their ideas and intellectual property. Additionally, readers should have the opportunity to consider source materials themselves. A substantive post will include such citations.

Students often ask for specific guidelines. Unfortunately, students sometimes put minimum requirements ahead of quality responses. At the risk of students falling into this trap, the instructor believes a substantive post will contain one or two complete paragraphs that include approximately 300 words. Some substantive posts convey meaning with less; however, many require much more. Moreover, a substantive post will demonstrate the scholar’s attempt to grow. Therefore, assigned reading materials and other sources are found as in-text citations and as references. At a minimum, each substantive post will contain at least one. Students expecting great evaluations should include at least one citation in a 300+ word post.

In many ways, participating in a forum raises tremendous opportunity. The asynchronous learning environment allows students to consider the thoughts of others, to research the subject, and to respond in their own time. Students should take advantage of this unique opportunity. Your instructor will gently correct you and evaluate you along your journey. But, great students will consider how they can practice these skills from their very first post.

Reference

Blackaby, H., & Blackaby, R. (2011). *Spiritual leadership: moving people on to God's agenda*. B & H Publishing: Nashville, TN.