

Course: **BU310N-LG Tools for Performance Analysis**
Credit: 3 Credit Hours
Semester: SP22
Begins: March 14, 2022
Ends: May 6, 2022
Time: Legacy (limit 4)
Instructor: Dr. Tracy A. Haney, DBA, MBA
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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.

I. DESCRIPTION

This course is designed to acquaint the student with the structural environment concerning behavior and performance in financial decision making and organization projections. The student will learn to produce reports that inform company leaders about financial operations. The student also will learn the business setting to meet specific performance parameters along with accurately completing reports and calculations. (Prerequisite: BU201)

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. You will:

1. Recognize the history of the development accounting processes in the United States. (PLO 1,3,5)
2. Interpret the role of arbitration in the administration of collective financial agreements. (PLO 2,5,6)
3. Understand the policies underlying major federal legislation, which regulate

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- accounting analysis and relations. (PLO 2,5,6)
4. Identify the roles of accounting agencies and other organizations in regulating compliance and financial regulations. (PLO 2,5,6)
 5. Differentiate between public sector and private sector accounting processes. (PLO 2,5,6)

B. Specific competencies to be achieved. You will:

1. Appraise the process of collective bargaining and obligations imposed upon labor and management pursuant to current law. (PLO 2,3,4,5)
2. Differentiate between past paradigms and emerging social justice trends regarding overseeing accounting functions. (PLO 1,2,3,4,5)
3. Investigate the nature of and utilization of a grievance procedure contained in a collective bargaining agreement. (PLO)
4. Understand minimum compliance statutes for accountant and manager relationships. (PLO 2,3,4,5)
5. Apply learning objectives theoretically to organizations known by student. . (PLO 1,2,3,4,5)

IV. MATERIALS

- A. BIBLE** - 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.

B. Textbooks

Revsine, L. (2014). *Financial Reporting and Analysis 6thed.* McGraw-Hill Education. ISBN: 978-0078025679. Price: \$12.64 used (Amazon).

- C. Class Notes. Required.** Will be handed out occasionally during class session and/or posted on Canvas Learning Management System (As determined to be applicable by instructor)

V. REQUIREMENTS

A. Weekly Assignments – students will receive weekly assignments related to the lectures and textbook reading. Students must submit work according to due dates. **Specific assignment details will be communicated on Canvas Learning Management System.**

B. Discussions – Students must respond to all questions posted by the instructor

on the discussion board located on the Canvas Learning Accounting System. Students are expected to research and to respond carefully and rigorously to questions. Additionally, students should respond to at least one of their classmates posts each week. Please see the article about substantive posts at the end of this syllabus.

C. Writing

1. All class papers must follow the **APA style (7th ed)** according to *A Manual for Writers of Research Papers, Theses, and Dissertations*, 7th edition.
2. The Clark Academic Center (learning@calvary.edu), located in the library building, is dedicated to providing free academic assistance for all 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.
3. 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.

D. Exams & Quizzes (If Scheduled)

1. If exams or quizzes are given, most will include multiple choice, fill-in-the-blank, and short answers. Exams and quizzes will be timed, open book, and administered on the Canvas Learning Management System.

VI. METHODS

A. Lectures (recorded for blended students), textbook reading, library research, and case study assignments. Occasionally, with a larger class, I will assign group work.

B. Grading

| | |
|--------------------|-----|
| Weekly Assignments | 70% |
| Discussion | 30% |

The Grading Scale can be found in the University Catalog.

VII. TENTATIVE SCHEDULE

| Week Class Lecture | Assignment | Reading |
|---|--|---|
| W1 Ch1-2 The Economic & Institutional Setting for Financial Reporting/Accrual Accounting (PLO 1-5; SLO 1,5) | TBA in Canvas (PLO 1-5; SLO 1,5) | Based on Weekly lectures (PLO 1-5; SLO 1,5) |
| W2 Ch3-4 Revenue Recognition/Structure of Balance Sheet/ Statement of Cash Flows (PLO 4,5; SLO 1,4,5) | (PLO 4,5; SLO 1,4,5) | (PLO 4,5; SLO 1,4,5) |
| W3 Ch. 5-6 Role of Financial Info in Valuation/Credit Risk (PLO 4,5; SLO 1,4,5) | (PLO 4,5; SLO 1,4,5) | (PLO 4,5; SLO 1,4,5) |
| W4 Ch. 8-9 Receivables, Inventories (PLO 4,5; SLO 1,4,5) | (PLO 4,5; SLO 1,4,5) | (PLO 4,5; SLO 1,4,5) |
| W5 Ch 10-11 Long-Lived Assets/Financial Instruments (PLO 4,5; SLO 1,4,5) | (PLO 4,5; SLO 1,4,5) | (PLO 4,5; SLO 1,4,5) |
| W6 Ch.15 Financial Reporting for Owner's Equity (PLO 4,5; SLO 1,4,5) | (PLO 4,5; SLO 1,4,5) | (PLO 4,5; SLO 1,4,5) |
| W7 Ch.17 Statement of Cash Flows (PLO 4,5; SLO 1,4,5) | (PLO 4,5; SLO 1,4,5) | (PLO 4,5; SLO 1,4,5) |
| W8 Review & TBA (PLO 1-5 ; SLO 1-5) | | |

VIII. Research Paper Helps & Suggestions (if assigned)

Ben Hamper, *"Rivethhead: Tales from the Assembly Line"* ISBN: 978-0446394000

Note: This is an autobiography of an assembly line worker from the auto industry that depicts struggles with drug abuse, immorality, and worker relations in a raw and crude depiction.

This is raw data that some CU students may not want to read it. However, the instructor believes it prudent to suggest to students as a potential resource because it demonstrates a very real situation in labor relations.

Dispute Resolution sources found online and in most libraries. Please check noted sources found in your textbook.

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

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 Grade:</i></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 Grade:</i></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 Grade:</i></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 Grade:</i></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.