

15800 Calvary Road  
Kansas City, MO 64147-1341

# Syllabus

**BU 210 D/N-D – FOUNDATIONS OF ACCOUNTING (3 Sem Hrs)  
FALL 2024 – SESSION 1**

<b>INSTRUCTOR:</b> Dr. Eric Kisling	
<b>EMAIL:</b> eric.kisling@calvary.edu	<b>OFFICE HOURS:</b> Via Teams – send an email for an appointment
<b>CLASS MEETING TIMES:</b>	Tuesday/Thursday D – 1:00-2:20PM ED 118 & N-D - Online

**I. COURSE 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)**

**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. GENERAL COMPETENCIES TO BE ACHIEVED. THE STUDENT WILL:**

1. Understand the role of accounting in the economic system.
  - a. PLOs: 2,4
  - b. Assignment: A,B,C,D,E
2. Learn about basics of assets and income statements.
  - a. PLOs: 2,6
  - b. Assignment: A,C,D,E
3. Understand customer value.
  - a. PLOs: 1,2
  - b. Assignment: A,C,D,E
4. Learn the differences in non-profit versus profit organizations.
  - a. PLOs: 2
  - b. Assignment: A,B,C,D,E

5. Understand accounting from a cultural, legal, social, and technological point of view.
  - a. PLOs: 2,4,5,6
  - b. Assignment: A,C,D,E
6. Experiment with basic theories of financial transactions.
  - a. PLOs: 3,5
  - b. Assignment: A,B,C,D,E
7. Strategize basic cash-flow.
  - a. PLOs: 3,5
  - b. Assignment: A,C,D,E

#### IV. SPECIFIC COMPETENCIES TO BE ACHIEVED. THE STUDENT WILL:

1. Know what accounting means and its purpose.
  - a. PLOs: 5,6
  - b. Assignments: A,B,C,D,E
2. Access firm capability using accounting principles.
  - a. PLOs: 5,6
  - b. Assignments: A,C,D,E
3. Examine social responsibility and accounting ethics.
  - a. PLOs: 2,4,5,6
  - b. Assignments: A,B,C,D,E
4. Learn to strategize using accounting spreadsheets.
  - a. PLOs: 5,6
  - b. Assignments: A,C,D,E
5. Know the difference between an accounting strategy, units of production, and a stock asset program.
  - a. PLOs: 3,4,5,6
  - b. Assignments: A,C,D,E
6. Speak and communicate as an accounting professional.
  - a. PLOs: 5,6
  - b. Assignments: A,B,C,D,E

#### V. POLICIES

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

- *Plagiarism is defined as copying any content without identifying the source. This also includes taking another person's or AI entity's ideas or constructs and presenting them as your own. The use of AI generated content in student work is prohibited (even if cited) as it does not represent original work created by the student and is an unreliable aggregate of ideas from other sources. Plagiarism of any kind will not be tolerated.*
- 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.
- Please see COURSE RESOURCES section for important information about using the "Bible as a textbook".
- Class Attendance: See Participation/Attendance under COURSE ASSIGNMENTS section. Please note that attendance is expected.
- Read the text, complete the assignments, and participate in the assessment & forum activities.
- Completion of course materials in each module according to the prescribed schedule.
- Complete assigned problems and/or case studies.
- Complete the Final Exam

## VI. COURSE RESOURCES

### **Required Textbooks:**

#### ✓ The 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.

We will be using scripture to see how God handles accounting and the concepts behind them . . . after all, He is creator of all!

- ✓ Fundamental Accounting Principles, 24th Edition, 2018  
John J. Wild, Ken W. Shaw  
ISBN13: 978-1259916960  
For purchasing options go to:  
**AMAZON**  
<https://www.amazon.com/Fundamental-Accounting-Principles-John-Wild/dp/1259916960>  
**AbeBooks**  
<https://www.abebooks.com/book-search/isbn/9781259916960/used/>  
PIXEL PAPERBACK – Offers a pdf file for \$19.99  
<https://pixelpaperback.com/product/fundamental-accounting-principles-24th-edition/>

## VII. COURSE ASSIGNMENTS

### **Evaluations:**

Evaluation of work in this course is based on your performance in three areas: (A) accounting assignments, (B) weekly discussions, and (C) final exam.

### **Assignments:**

**Accounting (Individual):** You will be assigned weekly accounting questions from your text that you will answer and submit in Canvas. It is critical that you do the chapter readings prior to attempting the assignments. These assignments are due at 11:59 PM on their due date.

### **Discussions:**

**Directions for Weekly Discussions:** Each week there will be a discussion question concerning the content being covered during that particular week. You will post an initial post and you will also reply to at least one classmate's initial post. Both posts must meet the 100+ word minimum requirement to be assessed for credit. Failure to meet the 100+ word requirement will result in no credit for the post. Your answer and response should be APA compliant. See the Written Assignments Rubric in this syllabus for more details. Finally, the discussions are set to ***Users must post before seeing replies*** which means that you cannot see any posts until you post your initial post. This is only for the Weekly discussions.

**Please note the following:** It is customary to post your initial post to the discussion early enough in the week to allow others to have a chance to reply to your post. While I do not penalize for last day initial posts, it does imply the inability to benefit from participating in discussion of the question. It does not allow others the opportunity to reply to your last minute post. **That is why posting earlier in the class week (on Tuesday or Wednesday) allows others to read and reply.**

### **Participation/Attendance:**

This assessment will be an opportunity for you to have questions answered during class. Prior to the beginning of each class, you will email your instructor your name and one

question you want answered about the reading or material being covered for that day. I will be randomly choosing three questions each day and covering those questions during class if we have time. This will allow for discussion and help me see what you all may need more content about. Be certain to put BU234 in the subject line. These need to be submitted by 1:55PM each Tuesday and Thursday.

## VIII. COURSE GRADE

The grade evaluation is broken down as follows:

ASSIGNMENT	PERCENT	POINTS
Accounting Assignments & Readings (8)	60%	600
Weekly Discussions & Readings (8)	16%	160
Final Exam	20%	200
Participation/Attendance	4%	40
<b>Total</b>	<b>100.0%</b>	<b>1000</b>

**Grades:** Grades will be assigned as follows (grades will not be rounded):

A = 93.0 – 100.0 %	B- = 80.0 – 82.99%	D+ = 67.0 – 69.99%
A- = 90.0 – 92.99%	C+ = 77.0 – 79.99%	D = 63.0 – 66.99%
B+ = 87.0 – 89.99%	C = 73.0 – 76.99%	D- = 60.0 – 62.99%
B = 83.0 – 86.99%	C- = 70.0 – 72.99%	F = BELOW 60%

## IX. OTHER ITEMS

### Expectations:

- ✓ **To prepare for each week:** Time management, focus, and determination are key for success in your classes. You will want to keep up with your readings and your assignments. Do not wait until the last minute or you may forget to do something. Work ahead and it decreases your stress!
- ✓ **To complete assignments on time:** The assignments will help you to apply many of the concepts that you are learning in this course.

### Communication:

- ✓ Several methods of communication will be used, i.e. e-mails to all students, announcements on Canvas. If you need to email me, please include BU210 in the subject line.

X. TENTATIVE COURSE SCHEDULE

**BU210 FALL 2024 SESSION 1 - Tentative Course Schedule**

**ACCOUNTING ASSIGNMENTS AND WEEKLY DISCUSSIONS DUE BY 11:59 PM ON DUE DATES . . .**

<b>Date</b>	<b>Day</b>	<b>Topic</b>	<b>Read</b>	<b>Assignment</b>
8/20	Tue	Course Overview; Week 1 Introduction; IS Project; Expectations; Question Email; Teams; Chapter 1: Accounting in Business	Syllabus Chapter 1	<b>ACCT Assignment 1 - Due 8/26</b> <b>Week 1 Discussion - Due 8/26</b>
8/22	Thu	Finish Chapter 1; Chapter 2: Analyzing and Recording Transactions	Chapter 2	<b>Email Question</b> <b>Keep working on Accounting Assignment and Discussion</b>
8/27	Tue	Chapter 3: Adjusting Accounts and Preparing Financial Statements	Chapter 3	<b>Email Question</b> <b>ACCT Assignment 2 - Due 9/03</b> <b>Week 2 Discussion - Due 9/03</b>
8/29	Thu	Chapter 4: Completing the Accounting Cycle	Chapter 4	<b>Email Question</b> <b>Keep working on Accounting Assignment and Discussion</b>
9/03	Tue	Chapter 5: Accounting for Merchandising Operations Chapter 6: Inventories and Cost of Sales	Chapter 5 Chapter 6	<b>Email Question</b> <b>ACCT Assignment 3 - Due 9/09</b> <b>Week 3 Discussion - Due 9/09</b>
9/05	Thu	Chapter 7: Accounting Information Systems	Chapter 7	<b>Email Question</b> <b>Keep working on Accounting Assignment and Discussion</b>
9/10	Tue	Chapter 8: Cash and Internal Controls	Chapter 8	<b>Email Question</b> <b>ACCT Assignment 4 - Due 9/16</b> <b>Week 4 Discussion - Due 9/16</b>
9/12	Thu	Chapter 9: Accounting for Receivables	Chapter 9	<b>Email Question</b> <b>Keep working on Accounting Assignment and Discussion</b>
9/17	Tue	Chapter 10: Plant Assets, Natural Resources, and Intangibles	Chapter 10	<b>Email Question</b> <b>ACCT Assignment 5 - Due 9/23</b> <b>Week 5 Discussion - Due 9/23</b>
9/19	Thu	Chapter 11: Current Liabilities and Payroll Accounting	Chapter 11	<b>Email Question</b> <b>Keep working on Accounting Assignment and Discussion</b>
9/24	Tue	Chapter 13: Accounting for Corporations	Chapter 13	<b>Email Question</b> <b>ACCT Assignment 6 - Due 9/30</b> <b>Week 6 Discussion - Due 9/30</b>
9/26	Thu	Chapter 14: Long-Term Liabilities	Chapter 14	<b>Email Question</b> <b>Keep working on Accounting Assignment and Discussion</b>
10/01	Tue	Chapter 15: Investments and International Operations	Chapter 15	<b>Email Question</b> <b>ACCT Assignment 7 - Due 10/07</b> <b>Week 7 Discussion - Due 10/07</b>
10/03	Thu	Chapter 16: Reporting the Statement of Cash Flows	Chapter 16	<b>Email Question</b> <b>Keep working on Accounting Assignment and Discussion</b>
10/08	Tue	Chapter 17: Analysis of Financial Statements Final Exam - Due Friday, October 11, 2024	Chapter 17	<b>Email Question; FE Due 10/11</b> <b>ACCT Assignment 8 - Due 10/11</b> <b>Week 8 Discussion - Due 10/11</b>

Date	Day	Topic	Read	Assignment
10/10	Thu	Finish up – Q&A		<b>Email Question concerning anything in the course or outside the course</b>

**Note:** The above schedule is tentative and subject to change. Changes will be announced via Canvas's announcement system.

## XI. RUBRICS

Rubrics are provided in this syllabus and in your Canvas course. If you have questions concerning any rubric, please contact me.



RUBRIC FOR THE EVALUATION OF WRITTEN ASSIGNMENTS (DISCUSSIONS & IS PAPER)

<b>CRITERIA</b>	<b>NEEDS IMPROVEMENT Minimum Points</b>	<b>SATISFACTORY Medium Points</b>	<b>EXCEPTIONAL Maximum Points</b>
<b>CONTENT 50%</b>	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.  <i>39.9 or FEWER POINTS</i>	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.  <i>40 to 47.9 POINTS</i>	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.  <i>48 to 50 POINTS</i>
<b>ORGANIZATION 20%</b>	Paragraphs do not focus around a central point, and concepts are disjointedly introduced or poorly defended (i.e., stream of consciousness).  <i>15.9 or FEWER POINTS</i>	Topics/content could be organized in a more logical manner. Transitions from one idea to the next are often disconnected and uneven.  <i>16 to 18.9 POINTS</i>	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.  <i>19 to 20 POINTS</i>
<b>FORMAT 5%</b>	The paper does not conform to Turabian or APA style.  <i>3.4 or FEWER POINTS</i>	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).  <i>3.5 to 4.4 POINTS</i>	The paper is correctly formatted to style (e.g., margins, spacing, pagination, headings, headers, citations, references, according to the <i>appropriate style guide</i> ).  <i>4.5 to 5 POINTS</i>
<b>GRAMMAR, PUNCTUATION, &amp; SPELLING 10%</b>	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.  <i>FEWER THAN 7 POINTS</i>	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.  <i>7 to 8.9 POINTS</i>	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.  <i>9 to 10 POINTS</i>
<b>READABILITY &amp; STYLE 15 %</b>	The writer struggles with limited vocabulary and has difficulty conveying meaning such that only the broadest, most general messages are presented.  <i>10.4 or FEWER POINTS</i>	Some words, transitional phrases, and conjunctions are overused. Ideas may be overstated, and sentences with limited contribution to the subject are included.  <i>10.5 to 13.4 POINTS</i>	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.  <i>13.5 to 15 POINTS</i>