

15800 Calvary Road
Kansas City, MO 64147-1341

Syllabus

BU 210 N – FOUNDATIONS OF ACCOUNTING (3 Sem Hrs)
FALL 2025 – SESSION 1

INSTRUCTOR: Dr. Eric Kisling	
EMAIL: eric.kisling@calvary.edu	OFFICE HOURS: Via Teams – send an email for an appointment
CLASS MEETING TIMES:	N - 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: BU200)**

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) 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. Plagiarism of any kind will not be tolerated. Most assignments at Calvary require the student to produce original work. Therefore, unless specifically permitted by the instructor, the use of AI-generated content 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. AI, however, may be utilized in cases where the instructor has explicitly permitted its use to accomplish specific tasks. It is only in these cases that AI-generated (or modified) content may be submitted by the student. If there are any questions as to the permissibility of AI use for an assignment, please ask your instructor for clarification.
- 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: Your submission of work due each week shows your attendance and participation in the course. The discussions show your engagement with fellow students which demonstrates participation.

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, 25th Edition, Digital Update (\$100)
McGraw Hill Connect | John J. Wild, Ken W. Shaw
To purchase, go to: <https://connect.mheducation.com/class/ekisling-bu210-foundations-of-accounting-fall2025>

VII. COURSE ASSIGNMENTS

Evaluations:

Evaluation of work in this course is based on your performance in four areas: (A) SmartBook chapter assignments, (B) video lecture assignments, (C) chapter accounting assignments, and (D) chapter quizzes.

Assignments (Due Each Sunday—except Week 8):

Course Assignments:

We will be using McGraw Hill Connect to do our accounting work in this course. The normal cost of Connect is \$179, but I was able to negotiate with them to lower it to \$100. I tried to get it even lower, but that is the lowest they are willing to go. The only way to purchase the \$100 version is to use the course link found under Required Textbooks on page 1 of this syllabus.

Video Lecture Assignments:

Each week you will complete two (2) chapter Videos Lecture Assignments. These assignments will help you understand the concepts in the chapter being covered and prepare you for the next chapter.

Chapter Accounting Assignments:

Each week you will complete two (2) Chapter Assignments. These assignments will show your understanding and mastering of the concepts being taught in each chapter.

End of Week Posts:

These assignments are for you to share what you learned, how things went each week, and to ask me questions. **You will list your two or three key takeaways for each chapter** that is covered during the week **and why they are important to you**. You will also **discuss how the week went for you**. Finally, you have the opportunity to **ask me any questions** you may have.

You will use Microsoft Word or another word processing application that can save your submission as a MS Word document to complete this assignment. There is no word count or page length requirements. They will be due on Sundays at the end of each week, except for week 8, which will be due on the last day of class which is a Friday.

VIII. COURSE GRADE

The grade evaluation is broken down as follows:

ASSIGNMENT	PERCENT	POINTS
Video Lecture Assignments (16)	35%	350
Chapter Accounting Assignments (16)	50%	500
End of Week Summaries (8)	15%	150
Total	100.0%	1000

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 2025 SESSION 1 - Tentative Course Schedule

ALL ASSIGNMENTS ARE DUE BY 11:59 PM ON SUNDAYS EXCEPT FOR WEEK 8

WEEK	Topic	Read/Watch	Assignment
1 8/18-8/24	Course Overview & Expectations Chapter 1: Accounting in Business Chapter 2: Analyzing and Recording Transactions	Syllabus Course Overview Lecture Chapters 1&2 Video Lecture Assignments	Chapters 1&2 Video Lecture Assignments Chapters 1&2 Accounting Assignments End of Week 1 Summary
2 8/25-8/31	Chapter 3: Adjusting Accounts for Financial Statements Chapter 4: Completing the Accounting Cycle	Week Overview Video Chapters 3&4 Video Lecture Assignments	Chapters 3&4 Video Lecture Assignments Chapters 3&4 Accounting Assignments End of Week 2 Summary
3 9/02-9/07	Chapter 5: Accounting for Merchandising Operations Chapter 6: Inventories and Cost of Sales	Week Overview Video Chapters 5&6 Video Lecture Assignments	Chapters 5&6 Video Lecture Assignments Chapters 5&6 Accounting Assignments End of Week 3 Summary
4 9/08-9/14	Chapter 7: Accounting Information Systems Chapter 8: Cash, Fraud, and Internal Control	Week Overview Video Chapters 7&8 Video Lecture Assignments	Chapters 7&8 Video Lecture Assignments Chapters 7&8 Accounting Assignments End of Week 4 Summary
5 9/15-9/21	Chapter 9: Accounting for Receivables Chapter 10: Plant Assets, Natural Resources, and Intangibles	Week Overview Video Chapters 9&10 Video Lecture Assignments	Chapters 9&10 Video Lecture Assignments Chapters 9&10 Accounting Assignments End of Week 5 Summary
6 9/22-9/28	Chapter 11: Current Liabilities and Payroll Accounting Chapter 13: Accounting for Corporations	Week Overview Video Chapters 11&13 Video Lecture Assignments	Chapters 11&13 Video Lecture Assignments Chapters 11&13 Accounting Assignments End of Week 6 Summary
7 9/29-10/05	Chapter 14: Long-Term Liabilities Chapter 15: Investments	Week Overview Video Chapters 14&15 Video Lecture Assignments	Chapters 14&15 Video Lecture Assignments Chapters 14&15 Accounting Assignments End of Week 7 Summary
8 10/06-10/10	Chapter 16: Reporting the Statement of Cash Flows Chapter 17: Analysis of Financial Statements *For Week 8, assignments are due at 6PM on Friday, October 10th	Week Overview Video Chapters 16&17 Video Lecture Assignments	Chapters 16&17 Video Lecture Assignments Chapters 16&17 Accounting Assignments End of Week 8 Summary

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)

CRITERIA	NEEDS IMPROVEMENT Minimum Points	SATISFACTORY Medium Points	EXCEPTIONAL Maximum Points
CONTENT 50%	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>
ORGANIZATION 20%	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>
FORMAT 5%	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>
GRAMMAR, PUNCTUATION, & SPELLING 10%	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>
READABILITY & STYLE 15 %	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>