

Course: BU630 Financial Accounting
Credit: 3 Semester Hours
Semester: Spring 2026: January 12 - March 6, 2026

Time: Online
Instructor: Dr. Lizmarie Candelaria
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I. DESCRIPTION

This course enables students to understand the preparation of financial statements available for public use. You will comprehend the value of accounting summaries, assessments, and the reporting of financial transactions related to a business. This course prepares students to construct budgets with an emphasis on profitability.

This course is offered in two formats: in-person and online. Students registered for in-person attend the classes in person; online students attend the classes via the online classroom. For both in-person and online students, assignments, and interaction outside of the class period are done in the learning management system.

II. OBJECTIVES

A. General competencies to be achieved. The students will:

1. Summarize what organizational culture is, how it shapes the values of an organization and how it determines an organization's financial accounting dimensions, including the leadership style that exists within the organization's culture (PLO 1, 2, 3, 5)
2. Prepare proficient financial statements for an organization that leads to prioritized goals with financial strategies for each goal (PLO 1, 2, 3)

3. Share a strategic plan for businesses that reflects the organization's budget and cash flow as well as its resources to accomplish the plan with effectiveness and efficiency (PLO 1, 3, 5)
 4. Convey how both the organization and individuals within the organization have behavior patterns that reflect the organizational culture and how this behavior affects organizational financial choices in reaching organizational achievement of its mission (PLO 3, 4, 5)
 5. Examine how cultures within an organization are motivated and the manner in which leads to monetary decision-making effectiveness (PLO 4, 5)
- B. Specific competencies to be achieved. The students will:
1. Elucidate how organizational policies & procedures as well as internal & external financial structure alternatives affect work global design issues, including new technology, different arrangements of time & space for work accomplishment, and changing attitudes toward work (PLO 1, 2, 4, 5)
 2. Recap how being a learning organization can develop a competitive strategy concerning money along with the organization and global consumers (PLO 2, 5)
 3. Exhibit how an international organization leader creates effective economic solution negotiations and conflict resolution to achieve the organizational mission concerning budgeting issues (PLO 1-5)
 4. Practice global dimensions methods in class & in group projects concerning similarities and differences when exploring interconnections between accounting and finances (PLO 5)

III. REQUIREMENTS

- A. Attendance in classes and online.
- B. Read textbooks, complete assignments on time, and participate in class discussion and/or activities.
- C. Completion of course materials according to the prescribed schedule.
- D. Complete comprehensive exam or final paper (Final assignment depends on class dynamics.)

IV. METHODS

- A. Lecture
- B. Reading and writing assignments
- C. Student Participation – discussion in online forum, assigned interaction.
- D. Final Exam or Paper
- E. Course Grading:
 - 1) **Reading & Writing Assignments** – 45%
Includes weekly readings, case-based essays, and applied projects.
 - 2) **Discussion, Participation, & Interaction** – 15%
Weekly forum posts (minimum 300 words) and at least two peer responses.
 - 3) **Final Exam or Paper** – 40%
Capstone project (8–10-page financial analysis of a chosen organization: business, nonprofit, or ministry).

V. REQUIRED MATERIALS

A. Bible

The Holy Bible, www.biblegateway.com (the instructor will use NASB).

Please feel confident in using the Bible you use in other Calvary

University courses (see statement below). Retail price \$0.00.

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. Other Textbook:

Weygandt, J. J., Kimmel, P. D., & Mitchell, J. E. (2023). *Financial Accounting* (12th Edition). Wiley.

- **ISBN-13:** 978-1119874386
- **ISBN-10:** 1119874389
- **Formats & Costs:**
 - Wiley eText (150-day rental): \$68.00
 - WileyPLUS (eText + learning platform): \$109.95
 - Hardcover (new): approx. \$169.95
 - Used copies: from \$97.50
- **Purchase Options:** Wiley.com, Amazon.com, Alibris.com

VI. COURSE ASSIGNMENTS
See Canvas

VII. **TENATIVE CLASS SCHEDULE:** Check Canvas Learning Management System in MyCU at Calvary.edu for more detailed assignments.

Date/Week	Class Topic Description
Week 1	Foundations of Financial Accounting
Week 2	The Accounting Cycle
Week 3	Accrual Basis & Financial Statements
Week 4	Internal Controls & Cash
Week 5	Receivables & Inventory
Week 6	Long Term Assets & Liability
Week 7	Equity & Cash Flow
Week 8	Financial Statement Analysis & Capstone

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. 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.

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

Attendance: See Attendance policy in Canvas Announcements

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 “embrace 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

The Holy Bible, New American Standard Bible. (1995). Foundation Publications.
<https://www.biblegateway.com>

Weygandt, J. J., Kimmel, P. D., & Mitchell, J. E. (2023). Financial accounting (12th ed.).
Wiley. <https://www.wiley.com/en-us/Financial%2BAccounting%2C%2B12th%2BEdition-p-00386206>