

## BUS235NT – Accounting Basics - Course Syllabus

**Course Number - Name:** BUS235NT – Accounting Basics

**Course Credits:** 3

**Duration:** 8 weeks

### Course Description:

An introductory examination of how organizations measure performance from a financial perspective. Students learn the uses of financial statements, the significance of changes in financial position, and the basis upon which financial statements are derived and organized.

### Business Program Learning Outcomes (PLOs\*):

#	PLOs
1	Communicate effectively in a professional and diverse global environment.
2	Analyze business problems using appropriate theories and techniques.
3	Demonstrate digital literacy throughout their program.
4	Demonstrate foundational knowledge of the functional areas of business.
5	Work effectively in a team situation.
6	Articulate a biblical understanding of key business concepts.
7	Integrate discipline, specific knowledge, and skills into a complete business plan.

\*Every Business course must include assessments of some, but not all of the PLOs. The highlighted ones are assessed in this course.

### Student Learning Outcomes (SLOs):

#	SLOs	Bloom's*	PLO(s)~
1	Interpret accounting data in order to show an understanding of the accounting cycle.	2	5
2	Solve various quantitative accounting problems using relevant software applications.	3	3
3	Analyze and record financial transactions.	4	3
4	Distinguish and evaluate the various components of a company's annual report.	5	2
5	Develop a biblical perspective about key business concepts.	6	6

\*Indicates Bloom's Taxonomy cognitive domain level.

~Indicates which PLO(s) are aligned with the SLO.

### Biblical Worldview Integration Plan:

God has called us to live and work in the world and within its systems. As we look at the financial statements of organizations, we are going to see that in them is recorded all that a company owns (assets) and all that a company owes (debt). As Christians, it is important for us to consider a biblical perspective on the ownership of assets, and a biblical perspective on borrowing to obtain those assets. That conversation then leads to the question of inequality, why

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some people or companies have more than others, and is there a biblical perspective that we should consider. We will be engaging in a discussion exercise that will consider God’s perspective on ownership, borrowing, and inequality.

### Required to Purchase Media:

Hoyle, Joe Ben, C.J. Skender and Leah Kratz. *Financial Accounting Version 3.1.*. FlatWorld Publishing. November 2021. ISBN-13: 978-1-4533-3944-2 Paper, 978-1-4533-3945-9 Digital

Monopoly - Classic Board Game app at the Apple Store or Google Play Store to play solo against the computer (**Note:** This purchase should be no more than \$10. But it is not required if you already have access to the Monopoly game board to play the game with family or friends).

### Grading Grid:

Assessments (# in parentheses) - # pts. each if > 1	Total Points
Chapter Quizzes (15) - 5 pts. each	75
Chapter Problems (17) - 25 pts. each	425
Biblical Perspective Discussions (8) - 25 pts. each	200
Financial Statement Analysis Project (1)	150
Monopoly Project (1)	150
<b>Total Points:</b>	<b>1,000</b>

### Course Schedule:

#### Week 1

Media:

1. Week 1 Introduction Video
2. Hoyle, Chapters 1, 2, and 3

Assignments:

1. Assignment 1-1 Chapter 1 Quiz
2. Assignment 1-2 Chapter 2 Quiz
3. Assignment 1-3 Chapter 2 Problems - See Instructions in the course
4. Assignment 1-4 Chapter 3 Quiz
5. Assignment 1-5 Chapter 3 Problems - See Instructions in the course
6. Wk1 Discussion - See Instructions in the course

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### **Week 2**

#### Media:

1. Week 2 Introduction Video
2. Hoyle, Chapters 4 and 5

#### Assignments:

1. Assignment 2-1 Chapter 4 Quiz
2. Assignment 2-2 Chapter 5 Quiz
3. Assignment 2-3 Monopoly Project - See Instructions in the course
4. Wk2 Discussion - See Instructions in the course

### **Week 3**

#### Media:

1. Week 3 Introduction Video
2. Hoyle, Chapters 6 and 7

#### Assignments:

1. Assignment 3-1 Chapter 6 Quiz
2. Assignment 3-2 Chapter 7 Quiz
3. Assignment 3-3 Chapter 7 Problems - See Instructions in the course
4. Wk3 Discussion - See Instructions in the course

### **Week 4**

#### Media:

1. Week 4 Introduction Video
2. Hoyle, Chapters 8 and 9

#### Assignments:

1. Assignment 4-1 Chapter 8 Quiz
2. Assignment 4-2 Chapter 9 Quiz
3. Assignment 4-3 Chapter 9 Problems - See Instructions in the course
4. Wk4 Discussion - See Instructions in the course

### **Week 5**

#### Media:

1. Week 5 Introduction Video
2. Hoyle, Chapters 10 and 11

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### Assignments:

1. Assignment 5-1 Chapter 10 Quiz
2. Assignment 5-2 Chapter 11 Quiz
3. Assignment 5-3 Chapter 10 Problems - See Instructions in the course
4. Assignment 5-4 Chapter 11 Problems - See Instructions in the course
5. Wk5 Discussion - See Instructions in the course

### **Week 6**

#### Media:

1. Week 6 Introduction Video
2. Hoyle, Chapters 13 and 14

### Assignments:

1. Assignment 6-1 Chapter 13 Quiz
2. Assignment 6-2 Chapter 14 Quiz
3. Assignment 6-3 Chapter 13 Problems - See Instructions in the course
4. Assignment 6-4 Chapter 14 Problems - See Instructions in the course
5. Wk6 Discussion - See Instructions in the course

### **Week 7**

#### Media:

1. Week 7 Introduction Video
2. Hoyle, Chapters 16 and 17

### Assignments:

1. Assignment 7-1 Chapter 13 Quiz
2. Assignment 7-2 Chapter 14 Quiz
3. Assignment 7-3 Chapter 13 Problems - See Instructions in the course
4. Assignment 7-4 Chapter 14 Problems - See Instructions in the course
5. Wk7 Discussion - See Instructions in the course

### **Week 8**

#### Media:

1. Week 8 Introduction Video
2. Managerial Accounting, Chapter 13

### Assignments:

1. Assignment 8-1 Financial Statement Analysis - See Instructions in the course
2. Wk8 Discussion - See Instructions in the course