

**Note:**

**Course content may be changed, term to term, without notice. The information below is provided as a guide for course selection and is not binding in any form, and should not be used to purchase course materials.**

## ***COURSE SYLLABUS***

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**BMAL 530**  
**ACCOUNTING FOR NON-FINANCIAL MANAGERS**

### **COURSE DESCRIPTION**

Students will study the crucial aspects of financial analysis and management so that they will have an understanding of the requirements to identify, measure, and communicate financial information. Topics in this course include: financial reporting, underlying accounting assumptions, performance measures, ratio analysis, cash flow, time value of money and budgeting.

### **RATIONALE**

Students earning a graduate degree in business need to understand the fundamentals of accounting and finance. This course takes the broad picture approach, and seeks to provide the accounting and finance essentials needed for today's non-financial manager.

#### **I. PREREQUISITE**

For information regarding prerequisites for this course, please refer to the [Academic Course Catalog](#).

#### **II. REQUIRED RESOURCE PURCHASE**

Click on the following link to view the required resource(s) for the term in which you are registered: <http://bookstore.mbsdirect.net/liberty.htm>

#### **III. ADDITIONAL MATERIALS FOR LEARNING**

- A. Computer with basic audio/video output equipment
- B. Internet access (broadband recommended)
- C. Microsoft Word and Microsoft Excel  
(Microsoft Office is available at a special discount to Liberty University students.)

#### **IV. MEASURABLE LEARNING OUTCOMES**

Upon successful completion of this course, the student will be able to:

- A. Calculate accounting and financial formulas.
- B. Prepare basic and pro-forma financial statements.
- C. Assess management decisions from a financial perspective.
- D. Integrate biblical principles within the field of accounting.

**V. COURSE REQUIREMENTS AND ASSIGNMENTS**

A. Textbook readings and lecture presentations/notes

B. Course Requirements Checklist

After reading the Syllabus and [Student Expectations](#), the student will complete the related checklist found in Module/Week 1.

C. Interactive Discussion Board Forum (1)

The student is required to pose a question regarding the course content. There is no minimum word count on the question, and the student may ask as many questions as the student would like. In addition to the question, the student is required to reply to a minimum of 5 other classmates' questions, with no question having more than three answers. There is no minimum word count on the replies, however, the reply should provide clarity to the question, should be correct, and should illicit interaction among classmates. If a response has not been provided within 48 hours, the professor will do so. Formal APA is not required in this forum. The thread and the replies are graded together, with all parts due no later than 1159 pm ET Friday of module/week 7.

D. Discussion Board Forums (2)

The student is required to provide a thread in response to the provided prompt for each forum. Each thread must be at least 400 words, contain at least 2 peer-reviewed references, and demonstrate course-related knowledge. In addition to the thread, the student is required to reply to 2 other classmates' threads. Each reply must be at least 200 words and include at least 2 peer-reviewed references.

E. Connect Plus Homework (8)

The student will be assigned homework to complete in Connect Plus. In order to gain access to Connect Plus, the student may either purchase the textbook listed in the Syllabus with the access code or purchase the access code separately via the bookstore or the Connect website. The instructor will provide the student with the URL needed for registering during the week before the course begins, along with specific instructions for registering.

F. Faith Essay

The student will write an 800-word Faith Essay in current APA format that focuses on how biblical concepts are related to the fields of accounting and finance. The Faith Essay must include at least 3 peer-reviewed references.

G. Excel Project

Given a fact situation, the student will prepare financial and pro-forma financial statements using Excel.

H. Reading Quizzes (8)

There will be 8 open-book/open-notes Reading Quizzes, which contain 10 true/false and/or numeric questions. Each quiz will cover the materials for the module/week in which it is assigned. The student will have 30 minutes to complete each quiz.

**VI. COURSE GRADING AND POLICIES**

A. Points

Course Requirements Checklist	10
Interactive Discussion Board	30
Discussion Board Threads (2 at 90 pts each)	180
Discussion Board Replies (2 at 55 pts each)	110
Connect Plus Homework (8 at 30 pts each)	240
Faith Essay	100
Excel Project	180
Reading Quizzes (8 at 20 pts each)	160
<b>Total</b>	<b>1010</b>

B. Scale

A = 940–1010 A- = 920–939 B+ = 900–919 B = 860–899 B- = 840–859  
 C+ = 820–839 C = 780–819 C- = 760–779 F = 759 and below

C. Disability Assistance

Students with a documented disability may contact Liberty University Online’s Office of Disability Academic Support (ODAS) at [LUOODAS@liberty.edu](mailto:LUOODAS@liberty.edu) to make arrangements for academic accommodations. Further information can be found at [www.liberty.edu/disabilitysupport](http://www.liberty.edu/disabilitysupport).

## ***COURSE SCHEDULE***

### **BMAL 530**

Textbook: Hicks & Hicks, *Accounting for the Rest of Us* (2014).

<b>MODULE/ WEEK</b>	<b>READING &amp; STUDY</b>	<b>ASSIGNMENTS</b>	<b>POINTS</b>
<b>1</b>	Hicks & Hicks: ch. 1 1 presentation	Course Requirements Checklist	10
		Class Introductions	0
		Interactive Forum	0*
		Connect Plus Homework 1	30
		Reading Quiz 1	20
<b>2</b>	Hicks & Hicks: ch. 2 1 presentation	DB Forum 2—Thread	90
		Connect Plus Homework 2	30
		Reading Quiz 2	20
<b>3</b>	Hicks & Hicks: ch. 3 1 presentation	DB Forum 2—Replies	55
		Connect Plus Homework 3	30
		Reading Quiz 3	20
<b>4</b>	Hicks & Hicks: ch. 4 1 presentation	Connect Plus Homework 4	30
		Reading Quiz 4	20
<b>5</b>	Hicks & Hicks: ch. 5 1 presentation	DB Forum 3—Thread	90
		Connect Plus Homework 5	30
		Reading Quiz 5	20
<b>6</b>	Hicks & Hicks: ch. 6 1 presentation	DB Forum 3—Replies	55
		Connect Plus Homework 6	30
		Reading Quiz 6	20
<b>7</b>	Hicks & Hicks: ch. 7 1 presentation	Interactive Forum —Thread & Replies	30
		Connect Plus Homework 7	30
		Excel Project	180
		Reading Quiz 7	20
<b>8</b>	Hicks & Hicks: ch. 8 1 presentation	Connect Plus Homework 8	30
		Faith Essay	100
		Reading Quiz 8	20
<b>TOTAL</b>			<b>1010</b>

DB = Discussion Board

\*The interactive thread begins in module/week 1 and ends in module/week 7. Students may finish early.

**NOTE:** Module/Week 1 begins on Monday at 12:00 a.m. (ET) and ends Friday night at 11:59 p.m. (ET).

Modules/Weeks 2-8 begin on Saturday morning at 12:00 a.m. (ET) and end on Friday night at 11:59 p.m. (ET).