

Twice Born Ministry

ACC-301: Advanced Accounting & Consolidations

Course Code: ACC-301

Credit Hours: 3

King James Version (KJV) — Sola Scriptura Curriculum

Generated 2026-06-30

Course Description

ACC-301: Advanced Accounting & Consolidations

Course Description

Consolidations, partnerships, and advanced reporting with audit integrity.

This course is part of **Layer 5 — Four-Year Degree Programs** (Track B: Business / Entrepreneur) in the Twice Born Ministry Bible School catalog. **College category:** Accounting.

Course Details

| Field | Value |

|-----|-----|

| **Course Code** | ACC-301 |

| **Career Track** | B — Business / Entrepreneur |

| **Catalog Track** | Advanced Accounting |

| **College Category** | Accounting |

| **Credit Hours** | 3 |

| **Weeks** | 12 |

| **Lessons** | 12 |

| **Prerequisites** | ACC-201 |

| **Homeschool Band** | College |

| **Primary Text** | King James Version (KJV) |

| **Source / Resources** | Advanced accounting text |

TBM Cross-References

- Proverbs 11:1 (KJV)

- ACC-201

Learning Outcomes

Upon completion, students will be able to:

1. Explain core concepts and vocabulary for this vocational domain at college introductory level.
2. Apply biblical ethics when secular models conflict with Kingdom priorities.

3. Complete practical assignments, scenarios, or lab exercises with documented integrity.
4. Articulate connections between vocation, stewardship, and local church ministry.
5. Pass module quizzes and capstone assessments at 70% or higher.

Assessment Overview

- **Module quizzes:** JSON per module (multiple choice + short answer).
- **Assignments:** 3–4 rubric-graded projects.
- **Group projects:** 2 collaborative exercises.
- **Final exam:** Comprehensive short and extended responses.
- **Video scripts:** 3–5 instructor scripts for optional production.

Christian Guardrails

- KJV citation standard; Christ-centered instruction.
- Career exploration does not replace licensure, trade apprenticeships, or professional counsel where required.
- AI tools may assist research but not replace original work or pastoral judgment.

Instructor Notes

Professor Shepherd AI instructor shortcode: [tb_ai_instructor course_code="ACC-301"]

Twice Born Ministry Bible School — Layer 4 Career Tracks

Course Modules

ACC-301 — Lesson 1: Partnerships

Introduction

Welcome to Lesson 1 of **Advanced Accounting & Consolidations** (ACC-301). This session explores **Partnerships** within the **Track B — Business / Entrepreneur** pathway at Twice Born Ministry Bible School.

This career track applies *Kingdom Capital* (TBM) themes to entrepreneurship without prosperity gospel error. When secular MBA models conflict with Scripture, students learn to choose faithfulness over shortcuts.

This is **Layer 4 — Career Tracks** content at college level (or high school dual-enrollment where noted). The King James Version remains the citation standard for all scripture. Complete BS-FND-100 or listed prerequisites before advanced modules.

Pray for wisdom before studying. Career competence without Christ-centered character produces skilled workers who build on sand. We pursue excellence **as unto the Lord** (Colossians 3:23).

Christian Ethics Integration — Integrity

A false balance is abomination to the LORD: but a just weight is his delight (Proverbs 11:1, KJV). Honest weights apply to ledgers, polls, and platform metrics alike.

Apply this principle while studying **Partnerships**: document ethical decisions, cite KJV where appropriate, and identify when professional practice must yield to conscience.

Core Teaching

Theme: Partnerships

A good name is rather to be chosen than great riches (Proverbs 22:1, KJV). Kingdom business ethics begin with reputation rooted in integrity, not merely quarterly metrics.

Whatsoever ye do, do it heartily, as to the Lord, and not unto men (Colossians 3:23, KJV). Vocation—whether pulpit, plumbing, or programming—is worship when offered unto Christ.

Practical Focus

Consolidations, partnerships, and advanced reporting with audit integrity.

Competency targets for this lesson:

- Define key terms and industry-standard vocabulary at introductory level.
- Identify biblical principles that govern ethical decisions in this domain.
- Complete hands-on or scenario-based exercises in assignments and quizzes.
- Connect vocational skills to local church ministry or community service where applicable.

Professional Standards

Career track courses prepare students for further education, certification programs, or bi-vocational ministry—they do not replace licensure, trade union apprenticeships, CPA/legal counsel, or seminary ordination tracks unless explicitly stated in prerequisites.

TBM & Catalog Cross-References

- Proverbs 11:1 (KJV)
- • ACC-201

Application for Vocation and Ministry

Partnerships should change how you work, lead, serve customers, and witness.

Business practice: Apply lesson concepts to a real or simulated venture. Document decisions in your Kingdom Business journal.

Personal devotion: Write a brief prayer connecting today's vocational theme to Christ's lordship over your schedule, income, and relationships.

Local church: Share one insight with your pastor, deacon team, or small group—especially where bi-vocational ministry applies.

Evangelism: Prepare a 60-second testimony linking honest work or digital stewardship to the gospel hope you profess.

Lab, Scenario, or Field Exercise

Exercise 1: Analyze a business case where profit conflicts with truth. Write a decision memo citing Proverbs and course readings.

Document assumptions, resources consulted, and limitations. Submit via LMS with honor statement. Supervised field hours may count toward capstone portfolios where approved by cohort facilitator.

Discussion Questions

How does **Partnerships** align with Colossians 3:23 ("as to the Lord")?

What secular practice in this field most often conflicts with biblical ethics?

Which prerequisite course or TBM resource best supports this lesson?

How would you teach this topic to a high school dual-enrollment student?

What is one measurable action you will take this week based on this lesson?

Summary and Next Steps

Lesson 1 Summary: We examined **Partnerships** through scripture, vocational standards, and ministry application.

Action item: Complete the module quiz (70% to pass) and begin assignment work if due this week.

Preview: Continue to Lesson 2. Review SPECIALIZATION_SOURCES.md or Kingdom Capital / TBM Marketing docs as listed in your syllabus.

Soli Deo gloria — whether ye eat or drink, or whatsoever ye do, do all to the glory of God (1 Corinthians 10:31).

Ministry Case Study

Imagine a congregant confused about this lesson's topic after watching online teaching that contradicts historic evangelical doctrine. Draft a pastoral response email that (1) expresses empathy, (2) clarifies biblical teaching with two references, (3) invites in-person conversation, and (4) avoids condescension. Pastoral communication is part of theological training, not an optional soft skill.

Historical Figure Spotlight

Research one defender of orthodoxy related to this doctrine—Augustine, Athanasius, Luther, Calvin, Spurgeon, or a modern missionary martyr. Write 150 words on how their context shaped their emphasis. Standing on their shoulders, we inherit confessions forged in controversy. Imitate their courage and Scripture saturation, not necessarily every cultural application.

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

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Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

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ACC-301 — Lesson 2: Consolidations Intro

Introduction

Welcome to Lesson 2 of **Advanced Accounting & Consolidations** (ACC-301). This session explores **Consolidations Intro** within the **Track B — Business / Entrepreneur** pathway at Twice Born Ministry Bible School.

This career track applies *Kingdom Capital* (TBM) themes to entrepreneurship without prosperity gospel error. When secular MBA models conflict with Scripture, students learn to choose faithfulness over shortcuts.

This is **Layer 4 — Career Tracks** content at college level (or high school dual-enrollment where noted). The King James Version remains the citation standard for all scripture. Complete BS-FND-100 or listed prerequisites before advanced modules.

Pray for wisdom before studying. Career competence without Christ-centered character produces skilled workers who build on sand. We pursue excellence **as unto the Lord** (Colossians 3:23).

Christian Ethics Integration — Stewardship

The earth is the LORD's, and the fulness thereof (Psalm 24:1, KJV). Every vocation—accounting, medicine, media, or cloud engineering—is borrowed stewardship.

Apply this principle while studying **Consolidations Intro**: document ethical decisions, cite KJV where appropriate, and identify when professional practice must yield to conscience.

Core Teaching

Theme: Consolidations Intro

A good name is rather to be chosen than great riches (Proverbs 22:1, KJV). Kingdom business ethics begin with reputation rooted in integrity, not merely quarterly metrics.

Whatsoever ye do, do it heartily, as to the Lord, and not unto men (Colossians 3:23, KJV). Vocation—whether pulpit, plumbing, or programming—is worship when offered unto Christ.

Practical Focus

Consolidations, partnerships, and advanced reporting with audit integrity.

Competency targets for this lesson:

- Define key terms and industry-standard vocabulary at introductory level.
- Identify biblical principles that govern ethical decisions in this domain.
- Complete hands-on or scenario-based exercises in assignments and quizzes.
- Connect vocational skills to local church ministry or community service where applicable.

Professional Standards

Career track courses prepare students for further education, certification programs, or bi-vocational ministry—they do not replace licensure, trade union apprenticeships, CPA/legal counsel, or seminary ordination tracks unless explicitly stated in prerequisites.

TBM & Catalog Cross-References

- Proverbs 11:1 (KJV)

- • ACC-201

Application for Vocation and Ministry

Consolidations Intro should change how you work, lead, serve customers, and witness.

Business practice: Apply lesson concepts to a real or simulated venture. Document decisions in your Kingdom Business journal.

Personal devotion: Write a brief prayer connecting today's vocational theme to Christ's lordship over your schedule, income, and relationships.

Local church: Share one insight with your pastor, deacon team, or small group—especially where bi-vocational ministry applies.

Evangelism: Prepare a 60-second testimony linking honest work or digital stewardship to the gospel hope you profess.

Lab, Scenario, or Field Exercise

Exercise 2: Analyze a business case where profit conflicts with truth. Write a decision memo citing Proverbs and course readings.

Document assumptions, resources consulted, and limitations. Submit via LMS with honor statement. Supervised field hours may count toward capstone portfolios where approved by cohort facilitator.

Discussion Questions

How does **Consolidations Intro** align with Colossians 3:23 ("as to the Lord")?

What secular practice in this field most often conflicts with biblical ethics?

Which prerequisite course or TBM resource best supports this lesson?

How would you teach this topic to a high school dual-enrollment student?

What is one measurable action you will take this week based on this lesson?

Summary and Next Steps

Lesson 2 Summary: We examined **Consolidations Intro** through scripture, vocational standards, and ministry application.

Action item: Complete the module quiz (70% to pass) and begin assignment work if due this week.

Preview: Continue to Lesson 3. Review SPECIALIZATION_SOURCES.md or Kingdom Capital / TBM Marketing docs as listed in your syllabus.

Soli Deo gloria — whether ye eat or drink, or whatsoever ye do, do all to the glory of God (1 Corinthians 10:31).

Ministry Case Study

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Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

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Historical Figure Spotlight

Research one defender of orthodoxy related to this doctrine—Augustine, Athanasius, Luther, Calvin, Spurgeon, or a modern missionary martyr. Write 150 words on how their context shaped their emphasis. Standing on their shoulders, we inherit confessions forged in controversy. Imitate their courage and Scripture saturation, not necessarily every cultural application.

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ACC-301 — Lesson 3: Intercompany Eliminations

Introduction

Welcome to Lesson 3 of **Advanced Accounting & Consolidations** (ACC-301). This session explores **Intercompany Eliminations** within the **Track B — Business / Entrepreneur** pathway at Twice Born Ministry Bible School.

This career track applies *Kingdom Capital* (TBM) themes to entrepreneurship without prosperity gospel error. When secular MBA models conflict with Scripture, students learn to choose faithfulness over shortcuts.

This is **Layer 4 — Career Tracks** content at college level (or high school dual-enrollment where noted). The King James Version remains the citation standard for all scripture. Complete BS-FND-100 or listed prerequisites before advanced modules.

Pray for wisdom before studying. Career competence without Christ-centered character produces skilled workers who build on sand. We pursue excellence **as unto the Lord** (Colossians 3:23).

Christian Ethics Integration — Truth

Buy the truth, and sell it not (Proverbs 23:23, KJV). Financial reports, news scripts, and research data must reflect reality—not convenience.

Apply this principle while studying **Intercompany Eliminations**: document ethical decisions, cite KJV where appropriate, and identify when professional practice must yield to conscience.

Core Teaching

Theme: Intercompany Eliminations

Whatsoever ye do, do it heartily, as to the Lord, and not unto men (Colossians 3:23, KJV). Vocation—whether pulpit, plumbing, or programming—is worship when offered unto Christ.

A good name is rather to be chosen than great riches (Proverbs 22:1, KJV). Kingdom business ethics begin with reputation rooted in integrity, not merely quarterly metrics.

Practical Focus

Consolidations, partnerships, and advanced reporting with audit integrity.

Competency targets for this lesson:

- Define key terms and industry-standard vocabulary at introductory level.
- Identify biblical principles that govern ethical decisions in this domain.
- Complete hands-on or scenario-based exercises in assignments and quizzes.
- Connect vocational skills to local church ministry or community service where applicable.

Professional Standards

Career track courses prepare students for further education, certification programs, or bi-vocational ministry—they do not replace licensure, trade union apprenticeships, CPA/legal counsel, or seminary ordination tracks unless explicitly stated in prerequisites.

TBM & Catalog Cross-References

- Proverbs 11:1 (KJV)
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Application for Vocation and Ministry

Intercompany Eliminations should change how you work, lead, serve customers, and witness.

Business practice: Apply lesson concepts to a real or simulated venture. Document decisions in your Kingdom Business journal.

Personal devotion: Write a brief prayer connecting today's vocational theme to Christ's lordship over your schedule, income, and relationships.

Local church: Share one insight with your pastor, deacon team, or small group—especially where bi-vocational ministry applies.

Evangelism: Prepare a 60-second testimony linking honest work or digital stewardship to the gospel hope you profess.

Lab, Scenario, or Field Exercise

Exercise 3: Analyze a business case where profit conflicts with truth. Write a decision memo citing Proverbs and course readings.

Document assumptions, resources consulted, and limitations. Submit via LMS with honor statement. Supervised field hours may count toward capstone portfolios where approved by cohort facilitator.

Discussion Questions

How does **Intercompany Eliminations** align with Colossians 3:23 ("as to the Lord")?

What secular practice in this field most often conflicts with biblical ethics?

Which prerequisite course or TBM resource best supports this lesson?

How would you teach this topic to a high school dual-enrollment student?

What is one measurable action you will take this week based on this lesson?

Summary and Next Steps

Lesson 3 Summary: We examined **Intercompany Eliminations** through scripture, vocational standards, and ministry application.

Action item: Complete the module quiz (70% to pass) and begin assignment work if due this week.

Preview: Continue to Lesson 4. Review SPECIALIZATION_SOURCES.md or Kingdom Capital / TBM Marketing docs as listed in your syllabus.

Soli Deo gloria — whether ye eat or drink, or whatsoever ye do, do all to the glory of God (1 Corinthians 10:31).

Historical Figure Spotlight

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Historical Figure Spotlight

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Worship Integration

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Worship Integration

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ACC-301 — Lesson 4: Foreign Currency

Introduction

Welcome to Lesson 4 of **Advanced Accounting & Consolidations** (ACC-301). This session explores **Foreign Currency** within the **Track B — Business / Entrepreneur** pathway at Twice Born Ministry Bible School.

This career track applies *Kingdom Capital* (TBM) themes to entrepreneurship without prosperity gospel error. When secular MBA models conflict with Scripture, students learn to choose faithfulness over shortcuts.

This is **Layer 4 — Career Tracks** content at college level (or high school dual-enrollment where noted). The King James Version remains the citation standard for all scripture. Complete BS-FND-100 or listed prerequisites before advanced modules.

Pray for wisdom before studying. Career competence without Christ-centered character produces skilled workers who build on sand. We pursue excellence **as unto the Lord** (Colossians 3:23).

Christian Ethics Integration — Integrity

A false balance is abomination to the LORD: but a just weight is his delight (Proverbs 11:1, KJV). Honest weights apply to ledgers, polls, and platform metrics alike.

Apply this principle while studying **Foreign Currency**: document ethical decisions, cite KJV where appropriate, and identify when professional practice must yield to conscience.

Core Teaching

Theme: Foreign Currency

A good name is rather to be chosen than great riches (Proverbs 22:1, KJV). Kingdom business ethics begin with reputation rooted in integrity, not merely quarterly metrics.

Whatsoever ye do, do it heartily, as to the Lord, and not unto men (Colossians 3:23, KJV). Vocation—whether pulpit, plumbing, or programming—is worship when offered unto Christ.

Practical Focus

Consolidations, partnerships, and advanced reporting with audit integrity.

Competency targets for this lesson:

- Define key terms and industry-standard vocabulary at introductory level.
- Identify biblical principles that govern ethical decisions in this domain.
- Complete hands-on or scenario-based exercises in assignments and quizzes.
- Connect vocational skills to local church ministry or community service where applicable.

Professional Standards

Career track courses prepare students for further education, certification programs, or bi-vocational ministry—they do not replace licensure, trade union apprenticeships, CPA/legal counsel, or seminary ordination tracks unless explicitly stated in prerequisites.

TBM & Catalog Cross-References

- Proverbs 11:1 (KJV)

- ACC-201

Application for Vocation and Ministry

Foreign Currency should change how you work, lead, serve customers, and witness.

Business practice: Apply lesson concepts to a real or simulated venture. Document decisions in your Kingdom Business journal.

Personal devotion: Write a brief prayer connecting today's vocational theme to Christ's lordship over your schedule, income, and relationships.

Local church: Share one insight with your pastor, deacon team, or small group—especially where bi-vocational ministry applies.

Evangelism: Prepare a 60-second testimony linking honest work or digital stewardship to the gospel hope you profess.

Lab, Scenario, or Field Exercise

Exercise 4: Analyze a business case where profit conflicts with truth. Write a decision memo citing Proverbs and course readings.

Document assumptions, resources consulted, and limitations. Submit via LMS with honor statement. Supervised field hours may count toward capstone portfolios where approved by cohort facilitator.

Discussion Questions

How does **Foreign Currency** align with Colossians 3:23 ("as to the Lord")?

What secular practice in this field most often conflicts with biblical ethics?

Which prerequisite course or TBM resource best supports this lesson?

How would you teach this topic to a high school dual-enrollment student?

What is one measurable action you will take this week based on this lesson?

Summary and Next Steps

Lesson 4 Summary: We examined **Foreign Currency** through scripture, vocational standards, and ministry application.

Action item: Complete the module quiz (70% to pass) and begin assignment work if due this week.

Preview: Continue to Lesson 5. Review SPECIALIZATION_SOURCES.md or Kingdom Capital / TBM Marketing docs as listed in your syllabus.

Soli Deo gloria — whether ye eat or drink, or whatsoever ye do, do all to the glory of God (1 Corinthians 10:31).

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

Historical Figure Spotlight

Research one defender of orthodoxy related to this doctrine—Augustine, Athanasius, Luther, Calvin, Spurgeon, or a modern missionary martyr. Write 150 words on how their context shaped their emphasis. Standing on their shoulders, we inherit confessions forged in controversy. Imitate their courage and Scripture saturation, not necessarily every cultural application.

Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate

praise, not remain abstract.

Historical Figure Spotlight

Research one defender of orthodoxy related to this doctrine—Augustine, Athanasius, Luther, Calvin, Spurgeon, or a modern missionary martyr. Write 150 words on how their context shaped their emphasis. Standing on their shoulders, we inherit confessions forged in controversy. Imitate their courage and Scripture saturation, not necessarily every cultural application.

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Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

Ministry Case Study

Imagine a congregant confused about this lesson's topic after watching online teaching that contradicts historic evangelical doctrine. Draft a pastoral response email that (1) expresses empathy, (2) clarifies biblical teaching with two references, (3) invites in-person conversation, and (4) avoids condescension. Pastoral communication is part of theological training, not an optional soft skill.

Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

Ministry Case Study

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Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

Historical Figure Spotlight

Research one defender of orthodoxy related to this doctrine—Augustine, Athanasius, Luther, Calvin, Spurgeon, or a modern missionary martyr. Write 150 words on how their context shaped their emphasis. Standing on their shoulders, we inherit confessions forged in controversy. Imitate their courage and Scripture saturation, not necessarily every cultural application.

Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

Ministry Case Study

Imagine a congregant confused about this lesson's topic after watching online teaching that contradicts historic evangelical doctrine. Draft a pastoral response email that (1) expresses empathy, (2) clarifies biblical teaching with two references, (3) invites in-person conversation, and (4) avoids condescension. Pastoral communication is part of theological training, not an optional soft skill.

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Imagine a congregant confused about this lesson's topic after watching online teaching that contradicts historic evangelical doctrine. Draft a pastoral response email that (1) expresses empathy, (2) clarifies biblical teaching with two references, (3) invites in-person conversation, and (4) avoids condescension. Pastoral communication is part of theological training, not an optional soft skill.

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

Historical Figure Spotlight

Research one defender of orthodoxy related to this doctrine—Augustine, Athanasius, Luther, Calvin, Spurgeon, or a modern missionary martyr. Write 150 words on how their context shaped their emphasis. Standing on their shoulders, we inherit confessions forged in controversy. Imitate their courage and Scripture saturation, not necessarily every cultural application.

ACC-301 — Lesson 5: Segment Reporting

Introduction

Welcome to Lesson 5 of **Advanced Accounting & Consolidations** (ACC-301). This session explores **Segment Reporting** within the **Track B — Business / Entrepreneur** pathway at Twice Born Ministry Bible School.

This career track applies *Kingdom Capital* (TBM) themes to entrepreneurship without prosperity gospel error. When secular MBA models conflict with Scripture, students learn to choose faithfulness over shortcuts.

This is **Layer 4 — Career Tracks** content at college level (or high school dual-enrollment where noted). The King James Version remains the citation standard for all scripture. Complete BS-FND-100 or listed prerequisites before advanced modules.

Pray for wisdom before studying. Career competence without Christ-centered character produces skilled workers who build on sand. We pursue excellence **as unto the Lord** (Colossians 3:23).

Christian Ethics Integration — Stewardship

The earth is the LORD's, and the fulness thereof (Psalm 24:1, KJV). Every vocation—accounting, medicine, media, or cloud engineering—is borrowed stewardship.

Apply this principle while studying **Segment Reporting**: document ethical decisions, cite KJV where appropriate, and identify when professional practice must yield to conscience.

Core Teaching

Theme: Segment Reporting

No man can serve two masters: ye cannot serve God and mammon (Matthew 6:24, KJV). Financial success without spiritual allegiance is idolatry. Stewardship disciplines keep mammon in its place.

Whatsoever ye do, do it heartily, as to the Lord, and not unto men (Colossians 3:23, KJV). Vocation—whether pulpit, plumbing, or programming—is worship when offered unto Christ.

Practical Focus

Consolidations, partnerships, and advanced reporting with audit integrity.

Competency targets for this lesson:

- Define key terms and industry-standard vocabulary at introductory level.
- Identify biblical principles that govern ethical decisions in this domain.
- Complete hands-on or scenario-based exercises in assignments and quizzes.
- Connect vocational skills to local church ministry or community service where applicable.

Professional Standards

Career track courses prepare students for further education, certification programs, or bi-vocational ministry—they do not replace licensure, trade union apprenticeships, CPA/legal counsel, or seminary ordination tracks unless explicitly stated in prerequisites.

TBM & Catalog Cross-References

- Proverbs 11:1 (KJV)
- • ACC-201

Application for Vocation and Ministry

Segment Reporting should change how you work, lead, serve customers, and witness.

Business practice: Apply lesson concepts to a real or simulated venture. Document decisions in your Kingdom Business journal.

Personal devotion: Write a brief prayer connecting today's vocational theme to Christ's lordship over your schedule, income, and relationships.

Local church: Share one insight with your pastor, deacon team, or small group—especially where bi-vocational ministry applies.

Evangelism: Prepare a 60-second testimony linking honest work or digital stewardship to the gospel hope you profess.

Lab, Scenario, or Field Exercise

Exercise 5: Analyze a business case where profit conflicts with truth. Write a decision memo citing Proverbs and course readings.

Document assumptions, resources consulted, and limitations. Submit via LMS with honor statement. Supervised field hours may count toward capstone portfolios where approved by cohort facilitator.

Discussion Questions

How does **Segment Reporting** align with Colossians 3:23 ("as to the Lord")?

What secular practice in this field most often conflicts with biblical ethics?

Which prerequisite course or TBM resource best supports this lesson?

How would you teach this topic to a high school dual-enrollment student?

What is one measurable action you will take this week based on this lesson?

Summary and Next Steps

Lesson 5 Summary: We examined **Segment Reporting** through scripture, vocational standards, and ministry application.

Action item: Complete the module quiz (70% to pass) and begin assignment work if due this week.

Preview: Continue to Lesson 6. Review SPECIALIZATION_SOURCES.md or Kingdom Capital / TBM Marketing docs as listed in your syllabus.

Soli Deo gloria — whether ye eat or drink, or whatsoever ye do, do all to the glory of God (1 Corinthians 10:31).

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

Ministry Case Study

Imagine a congregant confused about this lesson's topic after watching online teaching that contradicts historic evangelical doctrine. Draft a pastoral response email that (1) expresses empathy, (2) clarifies biblical teaching with two references, (3) invites in-person conversation, and (4) avoids condescension. Pastoral communication is part of theological training, not an optional soft skill.

Ministry Case Study

Imagine a congregant confused about this lesson's topic after watching online teaching that contradicts historic evangelical doctrine. Draft a pastoral response email that (1) expresses empathy, (2) clarifies biblical teaching with two references, (3) invites in-person conversation, and (4) avoids condescension. Pastoral communication is part of theological training, not an optional soft skill.

Supplemental Reading and Reflection

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Historical Figure Spotlight

Research one defender of orthodoxy related to this doctrine—Augustine, Athanasius, Luther, Calvin, Spurgeon, or a modern missionary martyr. Write 150 words on how their context shaped their emphasis. Standing on their shoulders, we inherit confessions forged in controversy. Imitate their courage and Scripture saturation, not necessarily every cultural application.

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

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Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

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Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

Supplemental Reading and Reflection

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Historical Figure Spotlight

Research one defender of orthodoxy related to this doctrine—Augustine, Athanasius, Luther, Calvin, Spurgeon, or a modern missionary martyr. Write 150 words on how their context shaped their emphasis. Standing on their shoulders, we inherit confessions forged in controversy. Imitate their courage and Scripture saturation, not necessarily every cultural application.

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

ACC-301 — Lesson 6: Not-for-Profit GAAP

Introduction

Welcome to Lesson 6 of **Advanced Accounting & Consolidations** (ACC-301). This session explores **Not-for-Profit GAAP** within the **Track B — Business / Entrepreneur** pathway at Twice Born Ministry Bible School.

This career track applies *Kingdom Capital* (TBM) themes to entrepreneurship without prosperity gospel error. When secular MBA models conflict with Scripture, students learn to choose faithfulness over shortcuts.

This is **Layer 4 — Career Tracks** content at college level (or high school dual-enrollment where noted). The King James Version remains the citation standard for all scripture. Complete BS-FND-100 or listed prerequisites before advanced modules.

Pray for wisdom before studying. Career competence without Christ-centered character produces skilled workers who build on sand. We pursue excellence **as unto the Lord** (Colossians 3:23).

Christian Ethics Integration — Truth

Buy the truth, and sell it not (Proverbs 23:23, KJV). Financial reports, news scripts, and research data must reflect reality—not convenience.

Apply this principle while studying **Not-for-Profit GAAP**: document ethical decisions, cite KJV where appropriate, and identify when professional practice must yield to conscience.

Core Teaching

Theme: Not-for-Profit GAAP

Whatsoever ye do, do it heartily, as to the Lord, and not unto men (Colossians 3:23, KJV). Vocation—whether pulpit, plumbing, or programming—is worship when offered unto Christ.

A good name is rather to be chosen than great riches (Proverbs 22:1, KJV). Kingdom business ethics begin with reputation rooted in integrity, not merely quarterly metrics.

Practical Focus

Consolidations, partnerships, and advanced reporting with audit integrity.

Competency targets for this lesson:

- Define key terms and industry-standard vocabulary at introductory level.
- Identify biblical principles that govern ethical decisions in this domain.
- Complete hands-on or scenario-based exercises in assignments and quizzes.
- Connect vocational skills to local church ministry or community service where applicable.

Professional Standards

Career track courses prepare students for further education, certification programs, or bi-vocational ministry—they do not replace licensure, trade union apprenticeships, CPA/legal counsel, or seminary ordination tracks unless explicitly stated in prerequisites.

TBM & Catalog Cross-References

- Proverbs 11:1 (KJV)
- • ACC-201

Application for Vocation and Ministry

Not-for-Profit GAAP should change how you work, lead, serve customers, and witness.

Business practice: Apply lesson concepts to a real or simulated venture. Document decisions in your Kingdom Business journal.

Personal devotion: Write a brief prayer connecting today's vocational theme to Christ's lordship over your schedule, income, and relationships.

Local church: Share one insight with your pastor, deacon team, or small group—especially where bi-vocational ministry applies.

Evangelism: Prepare a 60-second testimony linking honest work or digital stewardship to the gospel hope you profess.

Lab, Scenario, or Field Exercise

Exercise 6: Analyze a business case where profit conflicts with truth. Write a decision memo citing Proverbs and course readings.

Document assumptions, resources consulted, and limitations. Submit via LMS with honor statement. Supervised field hours may count toward capstone portfolios where approved by cohort facilitator.

Discussion Questions

How does **Not-for-Profit GAAP** align with Colossians 3:23 ("as to the Lord")?

What secular practice in this field most often conflicts with biblical ethics?

Which prerequisite course or TBM resource best supports this lesson?

How would you teach this topic to a high school dual-enrollment student?

What is one measurable action you will take this week based on this lesson?

Summary and Next Steps

Lesson 6 Summary: We examined **Not-for-Profit GAAP** through scripture, vocational standards, and ministry application.

Action item: Complete the module quiz (70% to pass) and begin assignment work if due this week.

Preview: Continue to Lesson 7. Review SPECIALIZATION_SOURCES.md or Kingdom Capital / TBM Marketing docs as listed in your syllabus.

Soli Deo gloria — whether ye eat or drink, or whatsoever ye do, do all to the glory of God (1 Corinthians 10:31).

Ministry Case Study

Imagine a congregant confused about this lesson's topic after watching online teaching that contradicts historic evangelical doctrine. Draft a pastoral response email that (1) expresses empathy, (2) clarifies biblical teaching with two references, (3) invites in-person conversation, and (4) avoids condescension. Pastoral communication is part of theological training, not an optional soft skill.

Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

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Historical Figure Spotlight

Research one defender of orthodoxy related to this doctrine—Augustine, Athanasius, Luther, Calvin, Spurgeon, or a modern missionary martyr. Write 150 words on how their context shaped their emphasis. Standing on their shoulders, we inherit confessions forged in controversy. Imitate their courage and Scripture saturation, not necessarily every cultural application.

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Historical Figure Spotlight

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Historical Figure Spotlight

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Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

Ministry Case Study

Imagine a congregant confused about this lesson's topic after watching online teaching that contradicts historic evangelical doctrine. Draft a pastoral response email that (1) expresses empathy, (2) clarifies biblical teaching with two references, (3) invites in-person conversation, and (4) avoids condescension. Pastoral communication is part of theological training, not an optional soft skill.

ACC-301 — Lesson 7: Government Funds Intro

Introduction

Welcome to Lesson 7 of **Advanced Accounting & Consolidations** (ACC-301). This session explores **Government Funds Intro** within the **Track B — Business / Entrepreneur** pathway at Twice Born Ministry Bible School.

This career track applies *Kingdom Capital* (TBM) themes to entrepreneurship without prosperity gospel error. When secular MBA models conflict with Scripture, students learn to choose faithfulness over shortcuts.

This is **Layer 4 — Career Tracks** content at college level (or high school dual-enrollment where noted). The King James Version remains the citation standard for all scripture. Complete BS-FND-100 or listed prerequisites before advanced modules.

Pray for wisdom before studying. Career competence without Christ-centered character produces skilled workers who build on sand. We pursue excellence **as unto the Lord** (Colossians 3:23).

Christian Ethics Integration — Integrity

A false balance is abomination to the LORD: but a just weight is his delight (Proverbs 11:1, KJV). Honest weights apply to ledgers, polls, and platform metrics alike.

Apply this principle while studying **Government Funds Intro**: document ethical decisions, cite KJV where appropriate, and identify when professional practice must yield to conscience.

Core Teaching

Theme: Government Funds Intro

No man can serve two masters: ye cannot serve God and mammon (Matthew 6:24, KJV). Financial success without spiritual allegiance is idolatry. Stewardship disciplines keep mammon in its place.

Whatsoever ye do, do it heartily, as to the Lord, and not unto men (Colossians 3:23, KJV). Vocation—whether pulpit, plumbing, or programming—is worship when offered unto Christ.

Practical Focus

Consolidations, partnerships, and advanced reporting with audit integrity.

Competency targets for this lesson:

- Define key terms and industry-standard vocabulary at introductory level.
- Identify biblical principles that govern ethical decisions in this domain.
- Complete hands-on or scenario-based exercises in assignments and quizzes.
- Connect vocational skills to local church ministry or community service where applicable.

Professional Standards

Career track courses prepare students for further education, certification programs, or bi-vocational ministry—they do not replace licensure, trade union apprenticeships, CPA/legal counsel, or seminary ordination tracks unless explicitly stated in prerequisites.

TBM & Catalog Cross-References

- Proverbs 11:1 (KJV)
- • ACC-201

Application for Vocation and Ministry

Government Funds Intro should change how you work, lead, serve customers, and witness.

Business practice: Apply lesson concepts to a real or simulated venture. Document decisions in your Kingdom Business journal.

Personal devotion: Write a brief prayer connecting today's vocational theme to Christ's lordship over your schedule, income, and relationships.

Local church: Share one insight with your pastor, deacon team, or small group—especially where bi-vocational ministry applies.

Evangelism: Prepare a 60-second testimony linking honest work or digital stewardship to the gospel hope you profess.

Lab, Scenario, or Field Exercise

Exercise 7: Analyze a business case where profit conflicts with truth. Write a decision memo citing Proverbs and course readings.

Document assumptions, resources consulted, and limitations. Submit via LMS with honor statement. Supervised field hours may count toward capstone portfolios where approved by cohort facilitator.

Discussion Questions

How does **Government Funds Intro** align with Colossians 3:23 ("as to the Lord")?

What secular practice in this field most often conflicts with biblical ethics?

Which prerequisite course or TBM resource best supports this lesson?

How would you teach this topic to a high school dual-enrollment student?

What is one measurable action you will take this week based on this lesson?

Summary and Next Steps

Lesson 7 Summary: We examined **Government Funds Intro** through scripture, vocational standards, and ministry application.

Action item: Complete the module quiz (70% to pass) and begin assignment work if due this week.

Preview: Continue to Lesson 8. Review SPECIALIZATION_SOURCES.md or Kingdom Capital / TBM Marketing docs as listed in your syllabus.

Soli Deo gloria — whether ye eat or drink, or whatsoever ye do, do all to the glory of God (1 Corinthians 10:31).

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

Ministry Case Study

Imagine a congregant confused about this lesson's topic after watching online teaching that contradicts historic evangelical doctrine. Draft a pastoral response email that (1) expresses empathy, (2) clarifies biblical teaching with two references, (3) invites in-person conversation, and (4) avoids condescension. Pastoral communication is part of theological training, not an optional soft skill.

Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

Historical Figure Spotlight

Research one defender of orthodoxy related to this doctrine—Augustine, Athanasius, Luther, Calvin, Spurgeon, or a modern missionary martyr. Write 150 words on how their context shaped their emphasis. Standing on their shoulders, we inherit confessions forged in controversy. Imitate their courage and Scripture saturation, not necessarily every cultural application.

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Worship Integration

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Worship Integration

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Ministry Case Study

Imagine a congregant confused about this lesson's topic after watching online teaching that contradicts historic evangelical doctrine. Draft a pastoral response email that (1) expresses empathy, (2) clarifies biblical teaching with two references, (3) invites in-person conversation, and (4) avoids condescension. Pastoral communication is part of theological training, not an optional soft skill.

Historical Figure Spotlight

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Worship Integration

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Historical Figure Spotlight

Research one defender of orthodoxy related to this doctrine—Augustine, Athanasius, Luther, Calvin, Spurgeon, or a modern missionary martyr. Write 150 words on how their context shaped their emphasis. Standing on their shoulders, we inherit confessions forged in controversy. Imitate their courage and Scripture saturation, not necessarily every cultural application.

ACC-301 — Lesson 8: Audit Planning

Introduction

Welcome to Lesson 8 of **Advanced Accounting & Consolidations** (ACC-301). This session explores **Audit Planning** within the **Track B — Business / Entrepreneur** pathway at Twice Born Ministry Bible School.

This career track applies *Kingdom Capital* (TBM) themes to entrepreneurship without prosperity gospel error. When secular MBA models conflict with Scripture, students learn to choose faithfulness over shortcuts.

This is **Layer 4 — Career Tracks** content at college level (or high school dual-enrollment where noted). The King James Version remains the citation standard for all scripture. Complete BS-FND-100 or listed prerequisites before advanced modules.

Pray for wisdom before studying. Career competence without Christ-centered character produces skilled workers who build on sand. We pursue excellence **as unto the Lord** (Colossians 3:23).

Christian Ethics Integration — Stewardship

The earth is the LORD's, and the fulness thereof (Psalm 24:1, KJV). Every vocation—accounting, medicine, media, or cloud engineering—is borrowed stewardship.

Apply this principle while studying **Audit Planning**: document ethical decisions, cite KJV where appropriate, and identify when professional practice must yield to conscience.

Core Teaching

Theme: Audit Planning

Whatsoever ye do, do it heartily, as to the Lord, and not unto men (Colossians 3:23, KJV). Vocation—whether pulpit, plumbing, or programming—is worship when offered unto Christ.

A good name is rather to be chosen than great riches (Proverbs 22:1, KJV). Kingdom business ethics begin with reputation rooted in integrity, not merely quarterly metrics.

Practical Focus

Consolidations, partnerships, and advanced reporting with audit integrity.

Competency targets for this lesson:

- Define key terms and industry-standard vocabulary at introductory level.
- Identify biblical principles that govern ethical decisions in this domain.
- Complete hands-on or scenario-based exercises in assignments and quizzes.
- Connect vocational skills to local church ministry or community service where applicable.

Professional Standards

Career track courses prepare students for further education, certification programs, or bi-vocational ministry—they do not replace licensure, trade union apprenticeships, CPA/legal counsel, or seminary ordination tracks unless explicitly stated in prerequisites.

TBM & Catalog Cross-References

- Proverbs 11:1 (KJV)
- • ACC-201

Application for Vocation and Ministry

Audit Planning should change how you work, lead, serve customers, and witness.

Business practice: Apply lesson concepts to a real or simulated venture. Document decisions in your Kingdom Business journal.

Personal devotion: Write a brief prayer connecting today's vocational theme to Christ's lordship over your schedule, income, and relationships.

Local church: Share one insight with your pastor, deacon team, or small group—especially where bi-vocational ministry applies.

Evangelism: Prepare a 60-second testimony linking honest work or digital stewardship to the gospel hope you profess.

Lab, Scenario, or Field Exercise

Exercise 8: Analyze a business case where profit conflicts with truth. Write a decision memo citing Proverbs and course readings.

Document assumptions, resources consulted, and limitations. Submit via LMS with honor statement. Supervised field hours may count toward capstone portfolios where approved by cohort facilitator.

Discussion Questions

- How does **Audit Planning** align with Colossians 3:23 ("as to the Lord")?
- What secular practice in this field most often conflicts with biblical ethics?
- Which prerequisite course or TBM resource best supports this lesson?
- How would you teach this topic to a high school dual-enrollment student?
- What is one measurable action you will take this week based on this lesson?

Summary and Next Steps

Lesson 8 Summary: We examined **Audit Planning** through scripture, vocational standards, and ministry application.

Action item: Complete the module quiz (70% to pass) and begin assignment work if due this week.

Preview: Continue to Lesson 9. Review SPECIALIZATION_SOURCES.md or Kingdom Capital / TBM Marketing docs as listed in your syllabus.

Soli Deo gloria — whether ye eat or drink, or whatsoever ye do, do all to the glory of God (1 Corinthians 10:31).

Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

Ministry Case Study

Imagine a congregant confused about this lesson's topic after watching online teaching that contradicts historic evangelical doctrine. Draft a pastoral response email that (1) expresses empathy, (2) clarifies biblical teaching with two references, (3) invites in-person conversation, and (4) avoids condescension. Pastoral communication is part of theological training, not an optional soft skill.

Historical Figure Spotlight

Research one defender of orthodoxy related to this doctrine—Augustine, Athanasius, Luther, Calvin, Spurgeon, or a modern missionary martyr. Write 150 words on how their context shaped their emphasis. Standing on their shoulders, we inherit confessions forged in controversy. Imitate their courage and Scripture saturation, not necessarily every cultural application.

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Historical Figure Spotlight

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Historical Figure Spotlight

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Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

ACC-301 — Lesson 9: Fraud Examination

Introduction

Welcome to Lesson 9 of **Advanced Accounting & Consolidations** (ACC-301). This session explores **Fraud Examination** within the **Track B — Business / Entrepreneur** pathway at Twice Born Ministry Bible School.

This career track applies *Kingdom Capital* (TBM) themes to entrepreneurship without prosperity gospel error. When secular MBA models conflict with Scripture, students learn to choose faithfulness over shortcuts.

This is **Layer 4 — Career Tracks** content at college level (or high school dual-enrollment where noted). The King James Version remains the citation standard for all scripture. Complete BS-FND-100 or listed prerequisites before advanced modules.

Pray for wisdom before studying. Career competence without Christ-centered character produces skilled workers who build on sand. We pursue excellence **as unto the Lord** (Colossians 3:23).

Christian Ethics Integration — Truth

Buy the truth, and sell it not (Proverbs 23:23, KJV). Financial reports, news scripts, and research data must reflect reality—not convenience.

Apply this principle while studying **Fraud Examination**: document ethical decisions, cite KJV where appropriate, and identify when professional practice must yield to conscience.

Core Teaching

Theme: Fraud Examination

No man can serve two masters: ye cannot serve God and mammon (Matthew 6:24, KJV). Financial success without spiritual allegiance is idolatry. Stewardship disciplines keep mammon in its place.

A good name is rather to be chosen than great riches (Proverbs 22:1, KJV). Kingdom business ethics begin with reputation rooted in integrity, not merely quarterly metrics.

Practical Focus

Consolidations, partnerships, and advanced reporting with audit integrity.

Competency targets for this lesson:

- Define key terms and industry-standard vocabulary at introductory level.
- Identify biblical principles that govern ethical decisions in this domain.
- Complete hands-on or scenario-based exercises in assignments and quizzes.
- Connect vocational skills to local church ministry or community service where applicable.

Professional Standards

Career track courses prepare students for further education, certification programs, or bi-vocational ministry—they do not replace licensure, trade union apprenticeships, CPA/legal counsel, or seminary ordination tracks unless explicitly stated in prerequisites.

TBM & Catalog Cross-References

- Proverbs 11:1 (KJV)

- • ACC-201

Application for Vocation and Ministry

Fraud Examination should change how you work, lead, serve customers, and witness.

Business practice: Apply lesson concepts to a real or simulated venture. Document decisions in your Kingdom Business journal.

Personal devotion: Write a brief prayer connecting today's vocational theme to Christ's lordship over your schedule, income, and relationships.

Local church: Share one insight with your pastor, deacon team, or small group—especially where bi-vocational ministry applies.

Evangelism: Prepare a 60-second testimony linking honest work or digital stewardship to the gospel hope you profess.

Lab, Scenario, or Field Exercise

Exercise 9: Analyze a business case where profit conflicts with truth. Write a decision memo citing Proverbs and course readings.

Document assumptions, resources consulted, and limitations. Submit via LMS with honor statement. Supervised field hours may count toward capstone portfolios where approved by cohort facilitator.

Discussion Questions

How does **Fraud Examination** align with Colossians 3:23 ("as to the Lord")?

What secular practice in this field most often conflicts with biblical ethics?

Which prerequisite course or TBM resource best supports this lesson?

How would you teach this topic to a high school dual-enrollment student?

What is one measurable action you will take this week based on this lesson?

Summary and Next Steps

Lesson 9 Summary: We examined **Fraud Examination** through scripture, vocational standards, and ministry application.

Action item: Complete the module quiz (70% to pass) and begin assignment work if due this week.

Preview: Continue to Lesson 10. Review SPECIALIZATION_SOURCES.md or Kingdom Capital / TBM Marketing docs as listed in your syllabus.

Soli Deo gloria — whether ye eat or drink, or whatsoever ye do, do all to the glory of God (1 Corinthians 10:31).

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

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Ministry Case Study

Imagine a congregant confused about this lesson's topic after watching online teaching that contradicts historic evangelical doctrine. Draft a pastoral response email that (1) expresses empathy, (2) clarifies biblical teaching with two references, (3) invites in-person conversation, and (4) avoids condescension. Pastoral communication is part of theological training, not an optional soft skill.

Historical Figure Spotlight

Research one defender of orthodoxy related to this doctrine—Augustine, Athanasius, Luther, Calvin, Spurgeon, or a modern missionary martyr. Write 150 words on how their context shaped their emphasis. Standing on their shoulders, we inherit confessions forged in controversy. Imitate their

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Historical Figure Spotlight

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ACC-301 — Lesson 10: Ethics in Complex Transactions

Introduction

Welcome to Lesson 10 of **Advanced Accounting & Consolidations** (ACC-301). This session explores **Ethics in Complex Transactions** within the **Track B — Business / Entrepreneur** pathway at Twice Born Ministry Bible School.

This career track applies *Kingdom Capital* (TBM) themes to entrepreneurship without prosperity gospel error. When secular MBA models conflict with Scripture, students learn to choose faithfulness over shortcuts.

This is **Layer 4 — Career Tracks** content at college level (or high school dual-enrollment where noted). The King James Version remains the citation standard for all scripture. Complete BS-FND-100 or listed prerequisites before advanced modules.

Pray for wisdom before studying. Career competence without Christ-centered character produces skilled workers who build on sand. We pursue excellence **as unto the Lord** (Colossians 3:23).

Christian Ethics Integration — Integrity

A false balance is abomination to the LORD: but a just weight is his delight (Proverbs 11:1, KJV). Honest weights apply to ledgers, polls, and platform metrics alike.

Apply this principle while studying **Ethics in Complex Transactions**: document ethical decisions, cite KJV where appropriate, and identify when professional practice must yield to conscience.

Core Teaching

Theme: Ethics in Complex Transactions

A good name is rather to be chosen than great riches (Proverbs 22:1, KJV). Kingdom business ethics begin with reputation rooted in integrity, not merely quarterly metrics.

Whatsoever ye do, do it heartily, as to the Lord, and not unto men (Colossians 3:23, KJV). Vocation—whether pulpit, plumbing, or programming—is worship when offered unto Christ.

Practical Focus

Consolidations, partnerships, and advanced reporting with audit integrity.

Competency targets for this lesson:

- Define key terms and industry-standard vocabulary at introductory level.
- Identify biblical principles that govern ethical decisions in this domain.
- Complete hands-on or scenario-based exercises in assignments and quizzes.
- Connect vocational skills to local church ministry or community service where applicable.

Professional Standards

Career track courses prepare students for further education, certification programs, or bi-vocational ministry—they do not replace licensure, trade union apprenticeships, CPA/legal counsel, or seminary ordination tracks unless explicitly stated in prerequisites.

TBM & Catalog Cross-References

- Proverbs 11:1 (KJV)
- • ACC-201

Application for Vocation and Ministry

Ethics in Complex Transactions should change how you work, lead, serve customers, and witness.

Business practice: Apply lesson concepts to a real or simulated venture. Document decisions in your Kingdom Business journal.

Personal devotion: Write a brief prayer connecting today's vocational theme to Christ's lordship over your schedule, income, and relationships.

Local church: Share one insight with your pastor, deacon team, or small group—especially where bi-vocational ministry applies.

Evangelism: Prepare a 60-second testimony linking honest work or digital stewardship to the gospel hope you profess.

Lab, Scenario, or Field Exercise

Exercise 10: Analyze a business case where profit conflicts with truth. Write a decision memo citing Proverbs and course readings.

Document assumptions, resources consulted, and limitations. Submit via LMS with honor statement. Supervised field hours may count toward capstone portfolios where approved by cohort facilitator.

Discussion Questions

How does **Ethics in Complex Transactions** align with Colossians 3:23 ("as to the Lord")?

What secular practice in this field most often conflicts with biblical ethics?

Which prerequisite course or TBM resource best supports this lesson?

How would you teach this topic to a high school dual-enrollment student?

What is one measurable action you will take this week based on this lesson?

Summary and Next Steps

Lesson 10 Summary: We examined **Ethics in Complex Transactions** through scripture, vocational standards, and ministry application.

Action item: Complete the module quiz (70% to pass) and begin assignment work if due this week.

Preview: Continue to Lesson 11. Review SPECIALIZATION_SOURCES.md or Kingdom Capital / TBM Marketing docs as listed in your syllabus.

Soli Deo gloria — whether ye eat or drink, or whatsoever ye do, do all to the glory of God (1 Corinthians 10:31).

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

Historical Figure Spotlight

Research one defender of orthodoxy related to this doctrine—Augustine, Athanasius, Luther, Calvin, Spurgeon, or a modern missionary martyr. Write 150 words on how their context shaped their emphasis. Standing on their shoulders, we inherit confessions forged in controversy. Imitate their courage and Scripture saturation, not necessarily every cultural application.

Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

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Historical Figure Spotlight

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ACC-301 — Lesson 11: CPA Pathway Overview

Introduction

Welcome to Lesson 11 of **Advanced Accounting & Consolidations** (ACC-301). This session explores **CPA Pathway Overview** within the **Track B — Business / Entrepreneur** pathway at Twice

Born Ministry Bible School.

This career track applies *Kingdom Capital* (TBM) themes to entrepreneurship without prosperity gospel error. When secular MBA models conflict with Scripture, students learn to choose faithfulness over shortcuts.

This is **Layer 4 — Career Tracks** content at college level (or high school dual-enrollment where noted). The King James Version remains the citation standard for all scripture. Complete BS-FND-100 or listed prerequisites before advanced modules.

Pray for wisdom before studying. Career competence without Christ-centered character produces skilled workers who build on sand. We pursue excellence **as unto the Lord** (Colossians 3:23).

Christian Ethics Integration — Stewardship

The earth is the LORD's, and the fulness thereof (Psalm 24:1, KJV). Every vocation—accounting, medicine, media, or cloud engineering—is borrowed stewardship.

Apply this principle while studying **CPA Pathway Overview**: document ethical decisions, cite KJV where appropriate, and identify when professional practice must yield to conscience.

Core Teaching

Theme: CPA Pathway Overview

Whatsoever ye do, do it heartily, as to the Lord, and not unto men (Colossians 3:23, KJV). Vocation—whether pulpit, plumbing, or programming—is worship when offered unto Christ.

A good name is rather to be chosen than great riches (Proverbs 22:1, KJV). Kingdom business ethics begin with reputation rooted in integrity, not merely quarterly metrics.

Practical Focus

Consolidations, partnerships, and advanced reporting with audit integrity.

Competency targets for this lesson:

- Define key terms and industry-standard vocabulary at introductory level.
- Identify biblical principles that govern ethical decisions in this domain.
- Complete hands-on or scenario-based exercises in assignments and quizzes.
- Connect vocational skills to local church ministry or community service where applicable.

Professional Standards

Career track courses prepare students for further education, certification programs, or bi-vocational ministry—they do not replace licensure, trade union apprenticeships, CPA/legal counsel, or seminary ordination tracks unless explicitly stated in prerequisites.

TBM & Catalog Cross-References

- Proverbs 11:1 (KJV)

- ACC-201

Application for Vocation and Ministry

CPA Pathway Overview should change how you work, lead, serve customers, and witness.

Business practice: Apply lesson concepts to a real or simulated venture. Document decisions in your Kingdom Business journal.

Personal devotion: Write a brief prayer connecting today's vocational theme to Christ's lordship over your schedule, income, and relationships.

Local church: Share one insight with your pastor, deacon team, or small group—especially where bi-vocational ministry applies.

Evangelism: Prepare a 60-second testimony linking honest work or digital stewardship to the gospel hope you profess.

Lab, Scenario, or Field Exercise

Exercise 11: Analyze a business case where profit conflicts with truth. Write a decision memo citing Proverbs and course readings.

Document assumptions, resources consulted, and limitations. Submit via LMS with honor statement. Supervised field hours may count toward capstone portfolios where approved by cohort facilitator.

Discussion Questions

How does **CPA Pathway Overview** align with Colossians 3:23 ("as to the Lord")?

What secular practice in this field most often conflicts with biblical ethics?

Which prerequisite course or TBM resource best supports this lesson?

How would you teach this topic to a high school dual-enrollment student?

What is one measurable action you will take this week based on this lesson?

Summary and Next Steps

Lesson 11 Summary: We examined **CPA Pathway Overview** through scripture, vocational standards, and ministry application.

Action item: Complete the module quiz (70% to pass) and begin assignment work if due this week.

Preview: Continue to Lesson 12. Review SPECIALIZATION_SOURCES.md or Kingdom Capital / TBM Marketing docs as listed in your syllabus.

Soli Deo gloria — whether ye eat or drink, or whatsoever ye do, do all to the glory of God (1 Corinthians 10:31).

Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word. Write a half-page response connecting supplemental reading to this lesson's theme.

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Ministry Case Study

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Historical Figure Spotlight

Research one defender of orthodoxy related to this doctrine—Augustine, Athanasius, Luther, Calvin, Spurgeon, or a modern missionary martyr. Write 150 words on how their context shaped their emphasis. Standing on their shoulders, we inherit confessions forged in controversy. Imitate their courage and Scripture saturation, not necessarily every cultural application.

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ACC-301 — Lesson 12: Capstone: Consolidation Case Study

Introduction

Welcome to Lesson 12 of **Advanced Accounting & Consolidations** (ACC-301). This session explores **Capstone: Consolidation Case Study** within the **Track B — Business / Entrepreneur** pathway at Twice Born Ministry Bible School.

This career track applies *Kingdom Capital* (TBM) themes to entrepreneurship without prosperity gospel error. When secular MBA models conflict with Scripture, students learn to choose faithfulness over shortcuts.

This is **Layer 4 — Career Tracks** content at college level (or high school dual-enrollment where noted). The King James Version remains the citation standard for all scripture. Complete BS-FND-100 or listed prerequisites before advanced modules.

Pray for wisdom before studying. Career competence without Christ-centered character produces skilled workers who build on sand. We pursue excellence **as unto the Lord** (Colossians 3:23).

Christian Ethics Integration — Truth

Buy the truth, and sell it not (Proverbs 23:23, KJV). Financial reports, news scripts, and research data must reflect reality—not convenience.

Apply this principle while studying **Capstone: Consolidation Case Study**: document ethical decisions, cite KJV where appropriate, and identify when professional practice must yield to conscience.

Core Teaching

Theme: Capstone: Consolidation Case Study

A good name is rather to be chosen than great riches (Proverbs 22:1, KJV). Kingdom business ethics begin with reputation rooted in integrity, not merely quarterly metrics.

No man can serve two masters: ye cannot serve God and mammon (Matthew 6:24, KJV). Financial success without spiritual allegiance is idolatry. Stewardship disciplines keep mammon in its place.

Practical Focus

Consolidations, partnerships, and advanced reporting with audit integrity.

Competency targets for this lesson:

- Define key terms and industry-standard vocabulary at introductory level.
- Identify biblical principles that govern ethical decisions in this domain.
- Complete hands-on or scenario-based exercises in assignments and quizzes.
- Connect vocational skills to local church ministry or community service where applicable.

Professional Standards

Career track courses prepare students for further education, certification programs, or bi-vocational ministry—they do not replace licensure, trade union apprenticeships, CPA/legal counsel, or seminary ordination tracks unless explicitly stated in prerequisites.

TBM & Catalog Cross-References

- Proverbs 11:1 (KJV)
- • ACC-201

Application for Vocation and Ministry

Capstone: Consolidation Case Study should change how you work, lead, serve customers, and witness.

Business practice: Apply lesson concepts to a real or simulated venture. Document decisions in your Kingdom Business journal.

Personal devotion: Write a brief prayer connecting today's vocational theme to Christ's lordship over your schedule, income, and relationships.

Local church: Share one insight with your pastor, deacon team, or small group—especially where bi-vocational ministry applies.

Evangelism: Prepare a 60-second testimony linking honest work or digital stewardship to the gospel hope you profess.

Lab, Scenario, or Field Exercise

Exercise 12: Analyze a business case where profit conflicts with truth. Write a decision memo citing Proverbs and course readings.

Document assumptions, resources consulted, and limitations. Submit via LMS with honor statement. Supervised field hours may count toward capstone portfolios where approved by cohort facilitator.

Discussion Questions

How does **Capstone: Consolidation Case Study** align with Colossians 3:23 ("as to the Lord")?

What secular practice in this field most often conflicts with biblical ethics?

Which prerequisite course or TBM resource best supports this lesson?

How would you teach this topic to a high school dual-enrollment student?

What is one measurable action you will take this week based on this lesson?

Summary and Next Steps

Lesson 12 Summary: We examined **Capstone: Consolidation Case Study** through scripture, vocational standards, and ministry application.

Action item: Complete the module quiz (70% to pass) and begin assignment work if due this week.

Preview: Continue to the capstone module. Review SPECIALIZATION_SOURCES.md or Kingdom Capital / TBM Marketing docs as listed in your syllabus.

Soli Deo gloria — whether ye eat or drink, or whatsoever ye do, do all to the glory of God (1 Corinthians 10:31).

Supplemental Reading and Reflection

Assign one chapter from a standard systematic theology textbook or equivalent lecture notes. Summarize the author's definitions, note where Scripture proofs appear, and evaluate whether the Bible truly supports each claim. Theology students must read widely yet judge all teaching by the Word.

Write a half-page response connecting supplemental reading to this lesson's theme.

Worship Integration

Select a hymn or worship song rich in biblical doctrine (e.g., "Holy, Holy, Holy," "And Can It Be," "A Mighty Fortress"). Analyze its lyrics for theological accuracy in light of this lesson. Lead family worship using that hymn, reading one supporting passage before singing. Theology should enliven corporate praise, not remain abstract.

Historical Figure Spotlight

Research one defender of orthodoxy related to this doctrine—Augustine, Athanasius, Luther, Calvin, Spurgeon, or a modern missionary martyr. Write 150 words on how their context shaped their emphasis. Standing on their shoulders, we inherit confessions forged in controversy. Imitate their courage and Scripture saturation, not necessarily every cultural application.

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Appendix A — Assignments

Week 01

Week 01 Assignment — Reflection Journal

Course: ACC-301 · Advanced Accounting & Consolidations

Week focus: ACC-301 — Lesson 1: Partnerships

Learning objective (Bloom's taxonomy)

Students will **analyze** course content from **ACC-301 — Lesson 1: Partnerships** with KJV integration and measurable evidence in the submission.

Task

Analyze: Write a 300–500 word reflection on **ACC-301 — Lesson 1: Partnerships**. Include at least two KJV citations and one personal application.

Submit: Text via LMS assignment form. PDF upload optional for longer work.

Grading

Grading mode: Auto-grade eligible (written text).

Pass: 70%

Rubric (100 points)

Auto-grade hints

Keywords for automated pre-check: KJV, Christ, Scripture, God, Lesson, Partnerships

Week 02

Week 02 Assignment — Memory Verse Application

Course: ACC-301 · Advanced Accounting & Consolidations

Week focus: ACC-301 — Lesson 2: Consolidations Intro

Learning objective (Bloom's taxonomy)

Students will **apply** course content from **ACC-301 — Lesson 2: Consolidations Intro** with KJV integration and measurable evidence in the submission.

Task

Apply: Recite this week's memory verse from memory, then write 250 words explaining how it applies to daily discipleship.

Submit: Text via LMS assignment form. PDF upload optional for longer work.

Grading

Grading mode: Auto-grade eligible (written text).

Pass: 70%

Rubric (100 points)

Auto-grade hints

Keywords for automated pre-check: KJV, Christ, Scripture, God, Lesson, Consolidations, Intro

Week 03

Week 03 Assignment — Expository Outline

Course: ACC-301 · Advanced Accounting & Consolidations

Week focus: ACC-301 — Lesson 3: Intercompany Eliminations

Learning objective (Bloom's taxonomy)

Students will **outline** course content from **ACC-301 — Lesson 3: Intercompany Eliminations** with KJV integration and measurable evidence in the submission.

Task

Outline: Produce a structured outline (400+ words) for the main passage in **ACC-301 — Lesson 3: Intercompany Eliminations**. Include pericope titles and one-sentence themes.

Submit: Text via LMS assignment form. PDF upload optional for longer work.

Grading

Grading mode: Auto-grade eligible (written text).

Pass: 70%

Rubric (100 points)

Auto-grade hints

Keywords for automated pre-check: KJV, Christ, Scripture, God, Lesson, Intercompany, Eliminations

Week 04

Week 04 Assignment — Discussion Response

Course: ACC-301 · Advanced Accounting & Consolidations

Week focus: ACC-301 — Lesson 4: Foreign Currency

Learning objective (Bloom's taxonomy)

Students will **explain** course content from **ACC-301 — Lesson 4: Foreign Currency** with KJV integration and measurable evidence in the submission.

Task

Explain: Answer two discussion prompts from the Week 4 reading in 200 words each. Cite KJV only.

Submit: Text via LMS assignment form. PDF upload optional for longer work.

Grading

Grading mode: Auto-grade eligible (written text).

Pass: 70%

Rubric (100 points)

Auto-grade hints

Keywords for automated pre-check: KJV, Christ, Scripture, God, Lesson, Foreign, Currency

Week 05

Week 05 Assignment — Practical Ministry Step

Course: ACC-301 · Advanced Accounting & Consolidations

Week focus: ACC-301 — Lesson 5: Segment Reporting

Learning objective (Bloom's taxonomy)

Students will **demonstrate** course content from **ACC-301 — Lesson 5: Segment Reporting** with KJV integration and measurable evidence in the submission.

Task

Demonstrate: Complete one practical ministry action tied to **ACC-301 — Lesson 5: Segment Reporting** (visit, prayer walk, family worship, or service). Submit a 200-word report plus optional photo upload.

Submit: Text via LMS assignment form. PDF upload optional for longer work.

Grading

Grading mode: Manual review (practical/upload).

Pass: 70%

Rubric (100 points)

Week 06

Week 06 Assignment — Witness Outline

Course: ACC-301 · Advanced Accounting & Consolidations

Week focus: ACC-301 — Lesson 6: Not-for-Profit GAAP

Learning objective (Bloom's taxonomy)

Students will **construct** course content from **ACC-301 — Lesson 6: Not-for-Profit GAAP** with KJV integration and measurable evidence in the submission.

Task

Construct: Draft a 3-minute spoken witness outline using this week's theme. Include gospel bridge, one objection with biblical answer, and call to faith.

Submit: Text via LMS assignment form. PDF upload optional for longer work.

Grading

Grading mode: Auto-grade eligible (written text).

Pass: 70%

Rubric (100 points)

Auto-grade hints

Keywords for automated pre-check: KJV, Christ, Scripture, God, Lesson, Profit

Week 07

Week 07 Assignment — Cross-Reference Study

Course: ACC-301 · Advanced Accounting & Consolidations

Week focus: ACC-301 — Lesson 7: Government Funds Intro

Learning objective (Bloom's taxonomy)

Students will **compare** course content from **ACC-301 — Lesson 7: Government Funds Intro** with KJV integration and measurable evidence in the submission.

Task

Compare: Find three cross-references that illuminate **ACC-301 — Lesson 7: Government Funds Intro**. Write 400 words comparing themes (OT + NT).

Submit: Text via LMS assignment form. PDF upload optional for longer work.

Grading

Grading mode: Auto-grade eligible (written text).

Pass: 70%

Rubric (100 points)

Auto-grade hints

Keywords for automated pre-check: KJV, Christ, Scripture, God, Lesson, Government, Funds

Week 08

Week 08 Assignment — Historical Context Brief

Course: ACC-301 · Advanced Accounting & Consolidations

Week focus: ACC-301 — Lesson 8: Audit Planning

Learning objective (Bloom's taxonomy)

Students will **describe** course content from **ACC-301 — Lesson 8: Audit Planning** with KJV integration and measurable evidence in the submission.

Task

Describe: Write 350 words on historical/literary context for **ACC-301 — Lesson 8: Audit Planning**. Minimum four KJV citations.

Submit: Text via LMS assignment form. PDF upload optional for longer work.

Grading

Grading mode: Auto-grade eligible (written text).

Pass: 70%

Rubric (100 points)

Auto-grade hints

Keywords for automated pre-check: KJV, Christ, Scripture, God, Lesson, Audit, Planning

Week 09

Week 09 Assignment — Christological Connection Essay

Course: ACC-301 · Advanced Accounting & Consolidations

Week focus: ACC-301 — Lesson 9: Fraud Examination

Learning objective (Bloom's taxonomy)

Students will **evaluate** course content from **ACC-301 — Lesson 9: Fraud Examination** with KJV integration and measurable evidence in the submission.

Task

Evaluate: Explain how **ACC-301 — Lesson 9: Fraud Examination** points to Christ in 400–600 words. Use literal-grammatical-historical method.

Submit: Text via LMS assignment form. PDF upload optional for longer work.

Grading

Grading mode: Auto-grade eligible (written text).

Pass: 70%

Rubric (100 points)

Auto-grade hints

Keywords for automated pre-check: KJV, Christ, Scripture, God, Lesson, Fraud, Examination

Week 10

Week 10 Assignment — Teaching Prep

Course: ACC-301 · Advanced Accounting & Consolidations

Week focus: ACC-301 — Lesson 10: Ethics in Complex Transactions

Learning objective (Bloom's taxonomy)

Students will **design** course content from **ACC-301 — Lesson 10: Ethics in Complex Transactions** with KJV integration and measurable evidence in the submission.

Task

Design: Prepare a 5-minute teaching outline for **ACC-301 — Lesson 10: Ethics in Complex Transactions** suitable for a small group or homeschool lesson.

Submit: Text via LMS assignment form. PDF upload optional for longer work.

Grading

Grading mode: Auto-grade eligible (written text).

Pass: 70%

Rubric (100 points)

Auto-grade hints

Keywords for automated pre-check: KJV, Christ, Scripture, God, Lesson, Ethics, Complex

Week 11

Week 11 Assignment — Integration & Review

Course: ACC-301 · Advanced Accounting & Consolidations

Week focus: ACC-301 — Lesson 12: Capstone: Consolidation Case Study

Learning objective (Bloom's taxonomy)

Students will **synthesize** course content from **ACC-301 — Lesson 12: Capstone: Consolidation Case Study** with KJV integration and measurable evidence in the submission.

Task

Synthesize: Synthesize the top five themes from Advanced Accounting & Consolidations. 600 words, minimum six KJV citations, one paragraph on personal growth.

Submit: Text via LMS assignment form. PDF upload optional for longer work.

Grading

Grading mode: Auto-grade eligible (written text).

Pass: 70%

Rubric (100 points)

Auto-grade hints

Keywords for automated pre-check: KJV, Christ, Scripture, God, Lesson, Capstone, Consolidation

Week 12

Learning objective (Bloom's taxonomy)

Students will **create** an original ministry artifact synthesizing Advanced Accounting & Consolidations with KJV fidelity and scholarship-gallery quality.

Creative Ministry Project — ACC-301

Course: Advanced Accounting & Consolidations

Integrate professional skills from this course with gospel witness. Submit a capstone artifact (report, demo, script, or plan) with KJV integration and rubric self-assessment. Minimum 70% to pass; 75% for excellence distinction.

Grading

Grading mode: Manual review (creative upload).

Pass: 70%

Rubric (100 points)

Creative Ministry Project

Creative Ministry Project — ACC-301

Course: Advanced Accounting & Consolidations

Integrate professional skills from this course with gospel witness. Submit a capstone artifact (report, demo, script, or plan) with KJV integration and rubric self-assessment. Minimum 70% to pass; 75% for excellence distinction.