

Point Loma Nazarene University
Principles of Managerial Accounting (ACC 2002) – 3 Units
Spring 23

Instructor:	Carl Hammond, CPA, MBA.	Office:	FSB 122 619-849-2476 chammond@pointloma.edu
Classroom, Times:	Sec 3 – FSB109 – TTR 8:00 – 9:15am Sec 4 – FSB109 – TTR 9:30 – 10:45am		
Final Exam:	Sec 3 – May 2 nd – 7:30am – 10:00am Sec 4 – May 4 th – 10:30am – 1:00pm	Office Hours	By Appointment

PLNU Mission

To Teach ~ To Shape ~ To Send

Point Loma Nazarene University exists to provide higher education in a vital Christian community where minds are engaged and challenged, character is modeled and formed, and service becomes an expression of faith. Being of Wesleyan heritage, we aspire to be a learning community where grace is foundational, truth is pursued, and holiness is a way of life.

Fermanian School of Business Mission

Character – Professionalism – Excellence – Relationships – Commitment – Innovation

As members of a vital Christian community, we strive to provide high quality business programs that equip students to make a positive impact in their workplace and community by connecting purpose to practice.

Course Description and Goals

A study of accounting information systems used to assist decision makers through identifying, measuring, and processing relevant information and communicating the information through reports. Topics include cost concepts and allocations, cost volume profit analysis, budgeting, performance measurement and evaluation techniques, short run decision analysis, pricing decisions, and capital investment analysis.

The goals of this course are for you to be able to use accounting techniques and procedures for gathering and reporting financial data to make better business decisions and to communicate your knowledge clearly in concise reports and presentations.

Course Learning Outcomes

Upon completion of this course, students will be able to:

1. Exhibit an understanding of various managerial accounting topics, including: costing systems, cost-volume-profit analysis, budgeting, performance evaluation, differential analysis, capital investment analysis and pricing (PLO 1, A1, C1, D1 & F1).
2. Describe how management accounting supports management decisions in various costing systems and operating environments (PLO 1, A1 & F1).
3. Compute product unit cost under various costing systems, and prepare cost-volume-profit and break-even calculations (PLO 2, A1 & A2).
4. Apply incremental analysis to short term decision making, and evaluate capital investments using present value concepts (PLO 2, A1, C2 & F2).
5. Prepare budget and variance analysis reports, and employ performance measurement and evaluation techniques (PLO 2, A1 & A2).
6. Identify and describe the standards of ethical conduct for management accountants. (PLO 1, 4 & A1).

Text and Other Required Materials

1. Warren, Reeves, Duchac, Financial and Managerial Accounting, 15th edition, and related Cengage Learning CengageNow2 Access Key
2. Microsoft Office Suite 365 which contains the latest versions of Word and Excel. This is provided free to PLNU students. [Click here for download instructions.](#)

Assessment and Grading

Assessment		Grading		
APPROXIMATE POINTS AVAILABLE		% of Total Points		
Midterm (2 @ 100 points each)	200	90 to 100%	A- To A	Exceptional Scholarship
Final Exam (Comprehensive)	200	80 to 89%	B- To B+	Superior Scholarship
Adaptive Study Plans/ Brief Exercises (~ 12)	120	70 to 79%	C- To C+	Average Scholarship
Quizzes (~ 12))	60	60 to 69%	D- To D+	Passing Grade
Homework (~ 12))	120	00 to 59%	F	
Class Projects and discussion boards	100			
Class Participation	30			
Total tentative points available	<u>830</u>			These parameters may be adjusted based on the overall class performance.

Midterm & Final Exam

- ❖ The final exam will be comprehensive.
- ❖ See Tentative Assignment Schedule for Midterm dates.
- ❖ No makeup exams will be given without PRIOR permission.
- ❖ A make-up exam may be different from the original examination and the points available are 90% of the original points available.
- ❖ Successful completion of this class requires taking the final examination **on its scheduled day**.

Quizzes, Homework, Brief Exercises (BE) and Adaptive Study Plans (ASP)

- ❖ Quizzes, Homework, BE and ASP will be completed through the CengageNOWv2 online website
- ❖ Homework will be graded on a 10 point scale. Late homework will receive half credit.
- ❖ Chapter quizzes, BE and ASP will be graded on a 5 point scale. Late submissions **will not** receive credit
- ❖ The lowest Quiz, Brief Exercise, Adaptive Learning Plan, and Homework scores will be dropped.

In-class Assignments

- ❖ In-class assignments will be announced throughout the course.
- ❖ No makeup in-class assignments will be given with the exception of PLNU approved excused absences

Extra Credit

- ❖ Extra credit opportunities will be announced throughout the course.
- ❖ Extra credit points cannot be applied to exam scores.
- ❖ Additionally, extra credit points are limited to 2.5% of the total points available.

Final Exam Policy

Successful completion of this class requires taking the final examination on its scheduled day. No requests for early examinations or alternative days will be approved.

Schedule Changes

The information in this syllabus is subject to change. I will announce changes in class early enough to give you time to meet assignments, etc. It is your responsibility to maintain your schedule, making the changes as necessary. I will not consider class absence as an excuse for not keeping your schedule updated.

Course Credit Hour Information

In the interest of providing sufficient time to accomplish the stated Course Learning Outcomes, this class meets the PLNU credit hour policy for a 3 unit class delivered over 15 weeks.

ACC2002

Analysis of Time Required to Complete 1 credit hour

PLNU Requirement	Cr Hours	Time per hour	Total Hrs
Class Time	3.00	12.50	37.50
Preparation	3.00	25.00	75.00
Total		37.50	112.50

Preparation Detail

	# Chapters	Hours/Chapter	Total Hrs
Reading/ASP	12.00	2.00	24.00
BE/HW Problems	12.00	2.00	24.00
Projects	5.00	2.00	10.00
Study for Exams	2.00	4.00	8.00
Study for Final Exam	1.00	8.00	8.00
Total (rounded)			75.00

Preparation Hours per Week	15 weeks	5.00
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Additional Learning Resources:

Text bundles purchased through the PLNU Bookstore and online at Cengage.com contain codes for accessing additional learning resources, including self-quizzes, flash cards and instructional videos on the publisher's website.

PLNU Copyright Policy

Point Loma Nazarene University, as a non-profit educational institution, is entitled by law to use materials protected by the US Copyright Act for classroom education. Any use of those materials outside the class may violate the law.

PLNU Academic Honesty Policy

Students should demonstrate academic honesty by doing original work and by giving appropriate credit to the ideas of others. Academic dishonesty is the act of presenting information, ideas, and/or concepts as one's own when in reality they are the results of another person's creativity and effort. A faculty member who believes a situation involving academic dishonesty has been detected may assign a failing grade for that assignment or examination, or, depending on the seriousness of the offense, for the course. Faculty should follow and students may appeal using the procedure in the university Catalog. [See Academic Policies](#) in the PLNU Catalog for definitions of kinds of academic dishonesty and for further policy information.

PLNU Academic Accommodations Policy

Face-to-face TUG Courses: PLNU is committed to providing equal opportunity for participation in all its programs, services, and activities. Students with disabilities may request course-related accommodations by contacting the Educational Access Center (EAC), located in the Bond Academic Center (EAC@pointloma.edu or 619-849-2486). Once a student's eligibility for an accommodation has been determined, the EAC will issue an academic accommodation plan ("AP") to all faculty who teach courses in which the student is enrolled each semester.

PLNU highly recommends that students speak with their professors during the first two weeks of each semester/term about the implementation of their AP in that particular course and/or if they do not wish to utilize some or all of the elements of their AP in that course.

Students who need accommodations for a disability should contact the EAC as early as possible (i.e., ideally before the beginning of the semester) to assure appropriate accommodations can be provided. It is the student's responsibility to make the first contact with the EAC.

PLNU Attendance and Participation Policy

Face-to-face TUG Courses: Regular and punctual attendance at all **synchronous** class sessions is considered essential to optimum academic achievement. If the student is absent for more than 10 percent of class sessions (virtual/remote or face-to-face), the faculty member will issue a written warning of de-enrollment. If the absences exceed 20 percent, the student may be de-enrolled without notice until the university drop date or, after that date, receive the appropriate grade for their work and participation.

Students who anticipate being absent for an entire week of a course should contact the instructor in advance for approval and make arrangements to complete the required coursework and/or alternative assignments assigned at the discretion of the instructor. Acceptance of late work is at the discretion of the instructor and does not waive attendance requirements.

Hybrid Format. At Point Loma Nazarene University, attendance is required at all scheduled classes. Hybrid format for this course means class meetings will be face-to-face with all students participating within the classroom or remotely by Zoom. Attendance is to be for the entire time of the class whether within the classroom or by Zoom. Additional Zoom participation policies are posted on Canvas under the Important Course Information module. Arriving late or leaving early will be considered a partial absence. Three days of attendance are required each week.

Use of Technology

In order to be successful in your course, you'll need to meet the minimum technology and system requirements; please refer to the [Technology and System Requirements](#) information.

Additionally, students are required to have headphone speakers, microphone, or webcams compatible with their computer available to use for any online or hybrid classes. Please note that any course with online proctored exams require a computer with a camera (tablets are not compatible) to complete exams online.

Problems with technology do not relieve you of the responsibility of participating, turning in your assignments, or completing your class work.

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ACC2002 TENTATIVE Assignment Schedule

Week	Chapter	Topic
1	Introduction	
2	15	<i>Managerial Acctg and Cost Concepts</i>
3	16	<i>Costing Systems: Job Order Costing</i>
4	17	<i>Costing Systems: Process Costing</i>
5	18	<i>Activity Based Costing</i>
6	15-16-17-18	Exam 1
7	20	<i>Cost-Volume-Profit Analysis</i>
8	21	<i>Variable Costing</i>
9	22	<i>The Budgeting Process</i>
10	23	<i>Standard Cost Variances</i>
11	20-21-22-23	Exam 2
12	25	<i>Differential Analysis</i>
13	26	<i>Capital Investments</i>
14	27	<i>Lean Mfg & Activity Analysis</i>
15	14	<i>Financial Statement Analysis</i>
16	Comprehensive	Final Exam

Note: See Canvas for more details, specific assignments, and more deliverables due each week.