

**Fall 2023**

<b>Meeting days:</b> Monday/Wednesday	<b>Instructor title and name:</b> Ginelle Menzies, CPA, MAcc
<b>Meeting times:</b> 10:55am-12:10pm	<b>Phone:</b> (619) 762-7194
<b>Meeting location:</b> FSB 105	<b>E-mail:</b> gmenzies@pointloma.edu
<b>Final Exam:</b> Friday, Dec 15; 10:30am-1pm	<b>Office location and hours:</b> By Appt

**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 is an expression of faith. Being of Wesleyan heritage, we strive 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**

A study of basic cost accounting concepts and procedures, with emphasis on the development, interpretation, and application of managerial accounting information for planning, control, and decision-making. Topics include financial statement analysis, break-even analysis, profit planning, product costing theories and systems, pricing and budgeting strategies, and project control tools in commercial and government cost accounting.

**COURSE LEARNING OUTCOMES**

The following course learning outcomes are aligned with the Fermanian School of Business Program Learning Outcomes. Upon successful completion of this course, you will be able to:

1. Describe cost classifications, behaviors, and allocation techniques, and explain how these elements are used in making decisions (PLO 1, A1).
2. Explain project control tools, processes and opportunities in commercial and government cost accounting (PLO 1, A1).
3. Categorize costs to compute product unit cost under various costing systems, and to prepare budget, break-even and variance analysis reports (PLO 2, A1 & C1).
4. Identify issues, propose solutions, and evaluate performance using accounting information and incremental analysis. (PLO 1, 2, A1, A2 & C1).

5. Collaborate effectively in teams in the application of managerial cost accounting concepts and practices (PLO 5).

## REQUIRED TEXTS AND RECOMMENDED STUDY RESOURCES

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Please ensure you have the correct textbook edition and ISBN:

1. Hansen, Mowen, Heitger; Cost Management; 5th Edition; ISBN 978-0-357-14109-0; with CengageNOWv2 Access
2. Owen; QuickBooks Online for Accounting; 6th Edition; ISBN 978-0-357-72221-3
3. Cengage with CengageNow2 Access Key
4. Perdisco case study and other materials
5. Laptop (bring to all class meetings and exams)
6. Handheld calculator (not your cellphone)

## CENGAGE

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We will be using the CengageNOWv2 online access for this course. Instructions for accessing and registering for our course in Cengage can be found at <https://startstrong.cengage.com/>. The Cengage code for this course can be found on the Canvas page.

For instructions on how to use CengageNOWv2, watch this tutorial video:  
<https://video.cengage.com/watch/wBrHicjRVqvLzMNitmgA1a>

## ASSESSMENTS

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The available point distribution is as follows, but is subject to change as necessary:

GRADED EVENT	POINTS
MIDTERMS (100 PTS PER EXAM)	200
COMPREHENSIVE FINAL EXAM	150
QUICKBOOKS ONLINE PROJECT	150
READING QUESTIONS (PRE-LECTURE)	100
CHAPTER HOMEWORK (POST-LECTURE)	120
QUICKBOOKS HOMEWORK	90
CLASS PARTICIPATION & ATTENDANCE	40
TOTAL POSSIBLE POINTS	700

**Midterms & Final Exam:** The exams may include Multiple-Choice or Problems based on text material, class discussions, and homework assignments. The final exam will be comprehensive. No makeup exams will be given without prior permission. Students should bring standard calculators, pencils, and an eraser to all exams.

**QuickBooks Online Project:** QuickBooks is a widely-used accounting software application for small to medium-sized businesses. We will be learning how to use QuickBooks through chapter lessons and a comprehensive case study. After completing this project, you may decide to go through the process of becoming QuickBooks certified, which is great to have on your resume!

**Reading Questions:** You will be given a set of reading questions in Canvas to respond to and submit for each chapter. The objective is to encourage you to read each chapter before it is discussed in class as well as to help build out your notes for each chapter. The questions have been chosen intentionally to help you think through the major issues in each chapter and to help you prepare for the class discussion that will occur on the chapter in class. See “Incomplete and Late Assignments” policy below for details regarding late work.

**Homework:** Homework assignments consist of questions and problems from the end of each chapter. Submit only your own original work for homework. Homework will be completed and submitted through the CengageNOWv2 website. See “Incomplete and Late Assignments” policy below for details regarding late work.

**Class Participation:** I expect you to come to class prepared to answer questions, participate in group activities and other in-class assignments. Attendance at all class sessions is mandatory. Punctuality is an important attribute in any successful business endeavor, so be on time to class. If you are late two times, it will be counted as one absence. Students may be excused from class for inappropriate computer/cell phone usage and the class will be counted as an unexcused absence for grading purposes. See “PLNU Attendance and Participation Policy” below for university policies regarding absences.

**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.

The Tutorial Center is also available to students free of charge. Tutoring is available by appointment only, and appointments must be made at least one day in advance. Appointments may be arranged in person at the Tutorial Center, over the phone at (619) 849-2593, or via email at TutorialServices@pointloma.edu.

## ARTIFICIAL INTELLIGENCE (AI) POLICY

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Use of Artificial Intelligence (AI) tools (e.g, ChatGPT, iA Writer, Marmot, Botowski) is not permitted, and use of these tools will be treated as plagiarism.

## GRADING

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Students will be evaluated based on the following scale:

Percent	Grade	Percent	Grade	Percent	Grade
93.00 - 100	A	80.00 - 82.99	B-	67.00 - 69.99	D+
90.00 - 92.99	A-	77.00 - 79.99	C+	63.00 - 66.99	D
87.00 - 89.99	B+	73.00 - 76.99	C	60.00 - 62.99	D-
83.00 - 86.99	B	70.00 - 72.99	C-	0.0 - 59.99	F

## INCOMPLETE AND LATE ASSIGNMENTS

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All complete assignments are to be submitted/turned in by the beginning of the class session when they are due—including assignments posted in Canvas. In the case of an extraordinary circumstance, an extension may be granted at the professor’s discretion by student request only with advance notice prior to the due

date/time of the assignment. Any assignment submitted late without an extension will automatically have 25% deducted from the total possible points, up to 24 hours past the due date/time. Any assignment submitted more than 24 hours past the due date/time will not be accepted for credit unless an extension has been granted in advance.

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## **PLNU ATTENDANCE AND PARTICIPATION POLICY**

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Regular and punctual attendance at all class sessions is considered essential to optimum academic achievement. If the student is absent for more than 10 percent of class sessions, 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 an “F” grade.

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## **SPIRITUAL CARE**

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Please be aware PLNU strives to be a place where you grow as whole persons. To this end, we provide resources for our students to encounter God and grow in their Christian faith. If students have questions, a desire to meet with the chaplain or have prayer requests you can contact the [Office of Spiritual Development](#).

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## **PLNU COPYRIGHT POLICY**

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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.

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## **PLNU ACADEMIC HONESTY POLICY**

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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](#) for definitions of kinds of academic dishonesty and for further policy information.

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## **PLNU ACADEMIC ACCOMMODATIONS POLICY**

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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](mailto: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.

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## **SEXUAL MISCONDUCT AND DISCRIMINATION**

Point Loma Nazarene University faculty are committed to helping create a safe learning environment for all students. If you (or someone you know) have experienced any form of sexual discrimination or misconduct, including sexual assault, dating or domestic violence, or stalking, know that help and support are available through the Title IX Office at [pointloma.edu/Title-IX](http://pointloma.edu/Title-IX). Please be aware that under Title IX of the Education Amendments of 1972, it is required to disclose information about such misconduct to the Title IX Office.

If you wish to speak to a confidential employee who does not have this reporting responsibility, you can contact Counseling Services at [counselingservices@pointloma.edu](mailto:counselingservices@pointloma.edu) or find a list of campus pastors at [pointloma.edu/title-ix](http://pointloma.edu/title-ix).

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## **FINAL EXAMINATION POLICY**

Successful completion of this class requires taking the final examination on its scheduled day. The final examination schedule is posted on the [Class Schedules](#) site. If you find yourself scheduled for three (3) or more final examinations on the same day, you are authorized to contact each professor to arrange a different time for one of those exams. However, unless you have three (3) or more exams on the same day, no requests for alternative final examinations will be granted. The exam for this course is on Friday, December 15; 10:30am-1pm.

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**COURSE SCHEDULE AND ASSIGNMENTS – subject to change as needed during the semester**

**Schedule Changes:** Please see Canvas for more detail regarding course schedule, assignments and due dates.

<b>WEEK</b>	<b>DATES</b>	<b>CLASS CONTENT/TOPIC</b>
1	Mon - 8/28 Wed - 8/30	Introduction & Syllabus Cost Accounting Chapter 2: Basic Cost Management Concepts
2	Mon - 9/4 Wed - 9/6	<b>LABOR DAY - NO CLASS</b> Cost Accounting Chapter 3: Cost Behavior & Forecasting
3	Mon - 9/11 Wed - 9/13	Cost Accounting Chapter 4: Activity-Based Costing
4	Mon - 9/18 Wed - 9/20	Cost Accounting Chapter 5: Product & Service Costing – Job-Order System
5	Mon - 9/25 Wed - 9/27	Cost Accounting Chapter 6: Process Costing
6	Mon - 10/2 Wed - 10/4	Midterm Prep <b>MIDTERM #1: Chapters 2-6</b>
7	Mon - 10/9 Wed - 10/11	Cost Accounting Chapter 8: Budgeting for Planning & Control
8	Mon - 10/16 Wed - 10/18	Cost Accounting Chapter 9: Standard Costing
9	Mon - 10/23 Wed - 10/25	Cost Accounting Chapter 11: Strategic Cost Management
10	Mon - 10/30 Wed - 11/1	Cost Accounting Chapter 12: Activity-Based Management
11	Mon - 11/6 Wed - 11/8	Midterm Prep <b>MIDTERM #2: Chapters 8, 9, 11, 12</b>
12	Mon - 11/13 Wed - 11/15	Cost Accounting Chapter 16: Cost-Volume-Profit Analysis
13	Mon - 11/20 Wed - 11/22	Cost Accounting Chapter 16: Cost-Volume-Profit Analysis <b>THANKSGIVING BREAK - No Class</b>
14	Mon - 11/27 Wed - 11/29	Cost Accounting Chapter 17: Activity Resource Usage Model & Tactical Decision Making
15	Mon - 12/4 Wed - 12/6	Final Exam Prep/QuickBooks Online Project
16	Fri - 12/15 10:30-1pm	<b>FINAL EXAM: Comprehensive; Emphasis on Chapters 16 &amp; 17</b>