

I. Course Syllabus

Table 1 Course Summary



Fermanian School of Business

ACC2000 | Principles of Accounting for
Non-Business Majors

3 Units

Fall 2025

Meeting days: Sec 1 Mon-Wed
Sec 2 Tuesday-Thursday
Meeting times: Sec 1 2:55-4:10
Sec 2 1:30-3:15
Meeting location: Sec 1 FSB102
Sec 2 FSB109
Instructor: Carl Hammond, MBA, CPA (inactive)
Phone: 619-849-2476
E-mail: chammond@pointloma.edu
Final Exam:
Sec 1 Wednesday 12/17 1:30
Sec 2 Tuesday 12/16 1:30
Office location and hours:
FSB 139 Friday 8:30 – 11:00
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

This course presents an introduction to: (1) the theory and practice of financial accounting, including the measuring, recording and reporting of business transactions for external uses, and (2) the study of managerial accounting, including the analysis of accounting information for planning and management decision-making. Topics include the understanding and preparation of financial statements and all related component sections, cost behavior, budgeting, time value of money, and performance measurement and evaluation techniques.

Course Learning Outcomes

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

1. Describe the financial accounting process and the important elements of financial statements, including assets, liabilities and equity, revenue, expenses and net income. (PLO 1).
2. Analyze common business transactions, record them according to generally accepted accounting principles and create a complete set of financial statements (PLO 2).
3. Calculate key accounting and financial ratios, product unit cost, cost-volume-profit and break-even computations (PLO 1).
4. Exhibit an understanding of the behaviors of costs and use that knowledge to make short and long-term management decisions (PLO 1).
5. Exhibit an understanding of the budgeting process and create a comprehensive personal budgeting tool. (PLO 1 & 2).
6. Explain ethical responsibility in preparing accurately stated financial information (PLO 1 & 4).

Text and Other Required Materials

1. Warren, Farmer, Jones, Survey of Accounting, 10th 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.](#)

This course is part of our course material delivery program, **LomaBooks**. The bookstore will provide each student with a convenient package containing all required physical materials; all digitally delivered materials will be integrated into Canvas.

You should have received an email from the bookstore confirming the list of materials that will be provided for each of your courses and asking you to select how you would like to receive any printed components (in-store pick up or home delivery). If you have not done so already, please confirm your fulfillment preference so the bookstore can prepare your materials.

For more information about **LomaBooks**, please go: [HERE](#)

Assessment and Grading

Table 2 Assessment and Grading

Graded Event	Points
Quizzes/Concept Checks (~ 20 activities)	120
Brief Exercises / Homework (~20 activities)	150
Speak Like a Pro (~10 activities)	50
Excel Training /Personal Budget / In-class work	100
Financial Accounting Exam	150
Managerial Accounting Exam	100
Attendance & Class Participation	30
Total	700

Your performance will be evaluated based upon the following scale (which may be adjusted based upon the overall class performance):

Percent	Letter Grade
90.0 – 100.0	A- to A
80.0 – 89.9	B- to B+
70.0 – 79.9	C- to C+
60.0 – 69.9	D- to D+
< 60.0	F

Midterm & Final Exam

- ❖ There will be 2 exams: Midterm 1 – Financial Accounting and Midterm 2 – Managerial Accounting
- ❖ See Tentative Assignment Schedule for exam dates.
- ❖ Both Exams are cumulative and will cover topics studied up to the exam date.
- ❖ 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.

Final Exam Policy

Successful completion of this class requires taking the final examination on its scheduled day. The final examination schedule is posted on the [Traditional Undergraduate Records: Final Exam 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.

Quizzes, Homework, Brief Exercises (BE), Speak Like A Pro (SLAP)

- ❖ Quizzes, Homework, BE 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 will be graded on a 5 to 10 point scale. Late submissions **will not** receive credit.
- ❖ SLAP will graded on a 5 point scale. Late submissions **will not** receive credit
- ❖ The lowest Homework, Quiz, BE, and SLAP 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 and are limited to 2.5% of the total points available.

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.

PLNU Attendance and Participation Policy

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 may 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.

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.

Artificial Intelligence (AI) Policy

The use of Artificial Intelligence (AI) tools (e.g., ChatGPT, iA Writer, Marmot, Botowski, GrammarlyGo, Perplexity, etc.) is prohibited in this course for any aspect of your work, including idea generation, drafting, editing, or final submissions. This course is designed to assess your independent critical thinking, writing, and research skills without the assistance of AI technologies. Violations of this policy will be treated as breaches of academic integrity.

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.

Analysis of time required to complete 1 credit hour.

Table 3 Analysis of time required to complete 1 credit hour.

PLNU Requirement	ACC2002 Credit Hours	Time per Credit hour	Total Hours
Class Time	3.0	12.50	37.50
Preparation Time	3.0	25.00	75.00
Total		37.50	112.50

Analysis of Estimated Preparation Time Required by Preparation Category.

Table 4 Analysis of Estimated Preparation Time

Reading – SLAP	12	2.00	26.00
BE – HW - Quizzes	12	2.00	26.00
In-class Assignments	12	0.75	9.00
Study for Exams	2	4.00	8.00
Study of Final Exam	1	9.00	9.00
Total (Rounded)			75.00
Hours per Week	15 Weeks	5 hours per week	

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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 Academic Accommodations Policy

PLNU is committed to providing equal opportunity for participation in all its programs, services, and activities in accordance with the Americans with Disabilities Act (ADA). 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 619-849-2533). Once a student's eligibility for accommodation has been determined, the EAC will work with

the student to create an Accommodation Plan (AP) that outlines allowed accommodation. Professors can view a student's approved accommodations through Accommodate.

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 course. Accommodations are not retroactive so clarifying with the professor at the outset is one of the best ways to promote positive academic outcomes.

Students who need accommodation for a disability should contact the EAC as early as possible (i.e., ideally before the beginning of the semester) to assure appropriate accommodation can be provided. It is the student's responsibility to make the first contact with the EAC. Students cannot assume that because they had accommodations in the past, their eligibility at PLNU is automatic. All determinations at PLNU must go through the EAC process. This is to protect the privacy of students with disabilities who may not want to disclose this information and are not asking for any accommodation.

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. For all student appeals, faculty and students should follow the procedures outlined in the University Catalog.

[See Academic Policies](#) in the PLNU Catalog (> *Traditional Undergraduate Catalog* > *Academic Policies* > *Academic Honesty*) for definitions of kinds of academic dishonesty and for further policy information.

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 Recording Notification

In order to enhance the learning experience, please be advised that this course may be recorded by the professor for educational purposes, and access to these recordings will be limited to enrolled students and authorized personnel.

Note that all recordings are subject to copyright protection. Any unauthorized distribution or publication of these recordings without written approval from the University (refer to the Dean) is strictly prohibited.

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*](#) for more detail information.

Please note that this course utilizes online proctored exams which require a computer with a camera (tablets are not compatible) to complete the exams.

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 for Week 1 through 8

Table 5 Tentative Assignment Schedule for Week 1 through 8

Week	Date	Chapter	Topic
1	Aug 31 - Sep 6	Introduction	<i>Introduction to Course</i>
2	Sep 7 - Sep 13	Excel Training	<i>Start Your Own Business</i>
3	Sep 14 - Sep 20	1	<i>Role of Accounting in Business</i>
4	Sep 21 - Sep 27	2	<i>Cash Accounting Transactions</i>
5	Sep 28 - Oct 4	3	<i>Accrual Accounting Transactions</i>
6	Oct 5 - Oct 11	4	<i>Accounting for Retail Operations</i>
7	Oct 12 - Oct 18	7	<i>Fixed Assets</i>
8	Oct 19 - Oct 25	5	<i>Internal Control and Cash</i> Oct 23 - No Class - Fall Break

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

ACC2002 TENTATIVE Assignment Schedule for Week 9 through 16*Table 6 Tentative Assignment Schedule for Week 9 through 16*

Week	Date	Chapter	Topic
9	Oct 26 - Nov 1	CH 1-7	<i>Midterm Exam – Financial Acctg</i>
10	Nov 2 - Nov 8	10	<i>Accounting for Manufacturing Operations</i>
11	Nov 9 - Nov 15	11	<i>Cost-Volume-Profit Analysis</i>
12	Nov 16 - Nov 22	13	<i>Budgeting and Standard Cost</i>
13	Nov 23 - Nov 29	13	<i>Personal Budget</i> Nov 27 - No Class - Thanksgiving
14	Nov 30 - Dec 6	12	<i>Short Term Decision Analysis</i>
15	Dec 7 - Dec 13	9	<i>Financial Statement Analysis</i>
16	Dec 16 & 17	CH 9-15	<i>Midterm Exam – Managerial Acctg</i>

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