

Principles of Managerial Accounting (ACC2002)
Point Loma Nazarene University
Spring 2026

| | | | |
|--------------------------|--|----------------------|--|
| Instructor: | Steve Cosentino, CPA, MBA. | Final Exam: | Sec 1, Wednesday, 5/6, 10:30 AM Sec 2, Friday, 5/8, 1:30 PM |
| Classroom, Times: | Sec. 1: FSB #109, M/W 10:55-12:10 PM Sec. 2: FSB #109, M/W 1:30-2:45 PM | Contacts: | stevecosentino@pointloma.edu (619) 849-2625 |
| Office: | Fermanian School of Business Room 121 | Office Hours: | Monday - Thursday by appointment (email) |

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.

FSB 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 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.

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. 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

Warren, Reeves, Duchac, Financial and Managerial Accounting, 17th edition, Cengage Learning
 CengageNow2 Access Key
 Simple Calculator (no electronic communication/recording devices)

ASSESSMENT AND GRADING

Evaluation: Approximate points available are as follows:

| APPROXIMATE POINTS AVAILABLE | |
|------------------------------------|------------|
| Midterms (3 @ 100 points each) | 300 |
| Final Exam (Comprehensive) | 150 |
| Special Projects (20 to 60 points) | 20 |
| Quizzes/Questions | 60 |
| Homework Assignments | 120 |
| Class and Group Participation | 40 |
| Total Approximate Points Available | <u>690</u> |

Grading: The following represents the general grading policy for this class:

| | | | | |
|----------------------------------|----|----|----|-------------------------|
| 90 to 100% of the total points = | A- | To | A | Exceptional Scholarship |
| 80 to 89% of the total points = | B- | To | B+ | Superior Scholarship |
| 70 to 79% of the total points = | C- | To | C+ | Average Scholarship |
| 60 to 69% of the total points = | D- | To | D+ | Passing Grade |
| 00 to 59% of the total points = | F | | | Failing Grade |

These parameters may be adjusted based on the overall class performance.

Midterms & Final Exam: The exams may include Multiple-Choice, Problems, or Essay questions based on text material, class discussions, and homework assignments. The final exam will be comprehensive. **No makeup exams will be given without prior permission.** Bring calculators, pencils, and an eraser to all exams. Only traditional calculators (no communication devices) are allowed. A make-up exam may be different from the original examination and the points available are 90% of the original points available.

Cengage Assignments: Quizzes and homework assignments will be completed through the website at CengageNow. Go to the following link to register.

<https://www.cengage.com/dashboard/#/course-confirmation/E-Y84EYFJY8JZ2N/initial-course-confirmation>

[n](#)

Quizzes: In general, quizzes are due before class on the day of the chapter lecture. Additional quizzes may be given during class time. **There will be no make-up quizzes.** The objective is to encourage students to read the chapters before they are discussed in class. Quiz scores will be a total of 60 points (5 points per chapter).

Homework: Homework will consist of exercises and problems from the end of each chapter. They will reinforce the most important chapter points. Additional homework may be completed with Microsoft Excel software and submitted through Canvas. In general, homework will be due before class on the day following the chapter lecture. **Late homework will receive partial credit and will not be accepted after the exam covering the chapter material.** Students who complete and understand the homework will learn and retain the material and perform better on exams. For grading purposes, homework will be a total of 120 point (10 points per chapter).

Special Class Projects: There are special class projects for this class. Some may be prepared on a group basis. Syllabi for the group projects will be issued at a later date. Standing on team competitions will be posted in class for comparison and ranking. By participating in this class, you are agreeing to have your team scores and rankings posted.

Class Participation & Attendance: You are to be prepared to answer questions and participate in group activities and other in-class assignments. **Attendance at all class sessions is mandatory.** You may be dropped from the course if you are absent for more than 10% of the classes. **Be on time to class.** If you are late to class two times, it will be counted as one absence. Laptop computers may be used for class notes and exercises. Students will be excused from class for inappropriate computer and cell phone usage and the class will be counted as an unexcused absence for grading purposes.

Extra Credit: Extra Credit opportunities may be announced throughout the course. It is not a substitute for students failing to complete assignments. Ask early if you think you qualify.

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.

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 [Traditional Undergraduate Records: Final Exam Schedules](#) site, and included in this syllabus. 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.

STATE AUTHORIZATION

State authorization is a formal determination by a state that Point Loma Nazarene University is approved to conduct activities regulated by that state. In certain states outside California, Point Loma Nazarene University is not authorized to enroll online (distance education) students. If a student moves to another state after admission to the program and/or enrollment in an online course, continuation within the program and/or course will depend on whether Point Loma Nazarene University is authorized to offer distance education courses in that state. It is the student's responsibility to notify the institution of any change in his or her physical location. Refer to the map on [State Authorization](#) to view which states allow online (distance education) outside of California.

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.

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

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.

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 619-849-2486). Once a student's eligibility for an accommodation has been determined, the EAC will work with the student to create an Accommodation Plan (AP) that outlines allowed accommodations. The EAC makes accommodations available to professors at the student's request.

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. 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 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. 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 special accommodations.

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 (virtual 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 an "F" grade.

In some courses, a portion of the credit hour content may be delivered **asynchronously** and attendance will be determined by submitting the assignments by the posted due dates. See Academic Policies in the Academic Catalog. If absences exceed these limits but are due to university excused health issues, an exception will be granted.

Asynchronous Attendance/Participation Definition

A day of attendance in asynchronous content is determined as contributing a substantive note, assignment, discussion, or submission by the posted due date. Failure to meet these standards will result in an absence for that day. Instructors will determine how many asynchronous attendance days are required each week.

USE OF TECHNOLOGY

In order to be successful in the online environment, 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 compatible with their computer available to use. Please note that any course with online proctored exams requires a computer with a camera (tablets are not compatible nor allowable) 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.

LOMABOOKS 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. 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](#)

COURSE SCHEDULE AND ASSIGNMENTS

Assignments are posted on the publisher's website as described above.

| Week | Date | Chapter | Topic | | Projects |
|------|------------------------------------|---------------------|--|---------------------|-------------------------------|
| 1 | Mon – 1/12 Wed | 15 | Introduction to Managerial Accounting | Cengage Assignments | |
| 2 | Mon – 1/19 Wed | 15 | MLK Jr. Day (no classes) Financial Statements for Manufacturing Business | Cengage Assignments | |
| 3 | Mon – 1/26 Wed | 16 | Job Order Costing | Cengage Assignments | |
| 4 | Mon – 2/2 Wed | 17 | Process Costing Systems | Cengage Assignments | |
| 5 | Mon – 2/9 Wed | EXAM 1 20 | Chapters 15– 17 Cost-Volume-Profit Analysis | Cengage Assignments | |
| 6 | Mon – 2/16 Wed | 21 | Variable Costing for Management Analysis | Cengage Assignments | |
| 7 | Mon – 2/23 Wed | 22 | Budgeting | Cengage Assignments | |
| 8 | Mon – 3/2 Wed | 22 EXAM 2 | Budgeting Chapters 20 - 22 | Cengage Assignments | |
| - | 3/9 – 3/13 | | Spring Break | Cengage Assignments | |
| 9 | Mon – 3/16 Wed | 23 | Evaluating Variances from Standard Costs | Cengage Assignments | Budget Reflection Paper |
| 10 | Mon – 3/23 Wed | 24 | Evaluating Decentralized Operations | Cengage Assignments | |
| 11 | Mon – 3/30 Wed | 25 | Differential Analysis and Product Pricing | Cengage Assignments | |
| 12 | Mon – 4/6 Wed | EXAM 3 | Easter Break Chapters 23 - 25 | Cengage Assignments | |
| 13 | Mon – 4/13 Wed | 26 | Capital Investment Analysis | Cengage Assignments | |
| 14 | Mon – 4/20 Wed | 27 | Lean Manufacturing & Activity Analysis | Cengage Assignments | |
| 15 | Mon – 4/27 Wed | 14 | Financial Analysis of Performance | Cengage Assignments | |
| 16 | Wednesday & Friday 5/6 & 5/8 | FINAL | Comprehensive Final Sec 1, Wednesday, 5/6, 10:30 AM Sec 2, Friday, 5/8, 1:30 PM | | |

To learn this material: READ THE TEXT! Focus your study efforts on understanding the material. Try not to simply memorize. Expect to spend **2-3 hours** in study and doing homework for each 1 hour of class time. Additional time may be required to prepare for exams. Read each chapter before it is discussed in class and note questions for class discussion. The most effective study strategy to prepare for tests is to thoroughly understand the exercises and problems discussed during class, and those assigned for homework.

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. Check your PLNU e-mail account, Cengage website, and Canvas daily. If you miss class, check with a classmate.