

**Spring 2026, Quad 2**

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<b>Meeting days/times/location:</b> Fully Online	<b>E-mail:</b> gmenzies@pointloma.edu
<b>Final Exam:</b> Online; Week of March 4	<b>Office hours:</b> By Appointment Only

**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 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 (CLO)**

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, A2, AC1, AC2, C1, D1 & F1).
2. Describe how management accounting supports management decisions in various costing systems and operating environments (PLO 1, A1, A2, AC1, AC2 & F1).
3. Compute product unit cost under various costing systems, and prepare cost-volume-profit and break-even calculations (PLO 2, A1, A2, AC1 & AC2).
4. Apply incremental analysis to short term decision making, and evaluate capital investments

- using present value concepts (PLO 2, A1, A2, AC1, AC2 C2 & F2).
5. Prepare budget and variance analysis reports and employ performance measurement and evaluation techniques (PLO 2, A1, A2, A3 AC1, AC2 & AC3).
  6. Identify and describe the standards of ethical conduct for management accountants. (PLO 1, 4, A1 & AC1)

### **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 8 weeks. It is anticipated that students will spend a minimum of 37.5 participation hours per credit hour on their coursework. For this course, students will spend an estimated 112.5 total hours meeting the course learning outcomes, which is an average 14 hr/week commitment. The time expectations for this course are shown below:

<b>Category</b>	<b>Time Expectation in Hours</b>
Required Reading / Lecture Videos	30
Discussions	12.5
Assignments	70
<b>Total Hours</b>	<b>112.5</b>

### **REQUIRED TEXT**

1. Warren, Jones, Tayler, Financial and Managerial Accounting, 17th edition, Cengage Learning
2. CengageNow2 Access Key
3. Simple Calculator (no electronic communication/recording devices)

This course requires student access to the supplemental website for this textbook. Students are required to purchase a new textbook (digital or hard-copy) with the access code for the Cengage NowV2. Note that this is the same textbook as BAC 2001: Principles of Financial Accounting.

### **CENGAGE**

We will be using the CengageNOWv2 online access for this course. Our Canvas course is linked directly with our course on Cengage, so you do not need to register for the Cengage course separately but should navigate to it from within Canvas modules and assignments. You will need your access code from the textbook to initially access Cengage through Canvas. Please alert me as soon as possible if you have any issues.

### **ASSESSMENT**

The approximate available point distribution is as follows:

Midterms (2 @ 100 points each)	200
Comprehensive Final Exam	200
Financial Analysis Project	100

Chapter Quizzes (Pre-Lecture)	135
Chapter Homework Assignments (Post-Lecture)	180
Discussions	185
Total approximate points available	<u>1,000</u>

**Midterms & Final Exam:** The exams will be taken on Canvas using Honorlock, which is an academic honesty software. You must have Google Chrome installed on your computer and as the browser that you use when you take this exam. You must also have a webcam on your computer, as Honorlock requires this to proceed with the exam. There will be an Honorlock practice on Canvas before the first exam so that you can make sure the system is working. On the Midterms, questions may include Multiple-Choice or Problems based on text material, quizzes, lecture videos and/or homework assignments. The final exam will be comprehensive. Each midterm exam is worth 100 points and the final exam is worth 200 points.

**Financial Analysis Project:** Students will compute and analyze a company's financial ratios for recent fiscal periods, compare the ratios across periods and to industry averages/competitors, and answer related questions. More details and project instructions will be provided on Canvas, and late submissions will **not** be accepted. The financial analysis project is worth 100 points.

**Quizzes:** Quizzes on chapter material will be due at the beginning of each chapter and completed through the CengageNOWv2. No makeup quizzes will be given, and late submissions will not be accepted. Quiz scores are worth 15 points per chapter.

**Homework:** Homework assignments consist of questions and problems from the end of each chapter and will reinforce the most important chapter points. Submit only your original work for homework. Homework will be completed and submitted through the CengageNOWv2. Late homework assignments will receive 50% credit, but no homework will be accepted after the exam on the chapter material. Homework is worth 20 points per chapter.

**Discussions:** Each week there will be required discussions reviewing the homework, students are required to interact with the practice videos in some way with at least two interactions. In addition, there will be learning reflection discussions to check in on what you are understanding and what you are struggling with, as well as what you need going forward. You are required to provide an initial post and two responses to the provided prompt. Late discussion posts will only be eligible for 50% credit.

## GRADING

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Students will be evaluated based on the following scale:

Percent	Grade	Percent	Grade	Percent	Grade
93.0-100	A	80.0-82.9	B-	67.0-69.9	D+
90.0-92.9	A-	77.0-79.9	C+	63.0-66.9	D
87.0-89.9	B+	73.0-76.9	C	60.0-62.9	D-
83-86.9	B	70.0-72.9	C-	0.0-59.9	F

## INCOMPLETES AND LATE ASSIGNMENTS

All assignments are to be submitted by the due dates. There will be a 10% reduction of possible points for **each day** an assignment is late, and assignments will **not be** accepted for credit four days after the due date. If missing assignments result in the failure to meet learning outcomes, you may receive a letter grade reduction on the final grade in addition to the loss of points for missing work. Assignments will be considered late if posted after the due date and time using Pacific Standard Time. No assignments will be accepted after midnight on Sunday night, the last day of class.

Exceptions for extenuating circumstances must be **pre-approved** by the instructor and the program director.

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### **ARTIFICIAL INTELLIGENCE (AI) POLICY**

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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.

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### **FINAL EXAMINATION POLICY**

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Successful completion of this class requires taking the final examination **on its scheduled day**.

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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. For all student appeals, faculty and students should follow the procedures outlined in the University Catalog. See [Adult Undergraduate Academic and General Policies](#) for definitions of kinds of academic dishonesty and for further policy information.

During the first week of class, you will be asked to submit an Academic Honesty Verification Statement. Submitting the statement is a requirement of this course. By submitting the Academic Honesty Verification Statement, you will be verifying all assignments completed in this course were completed by you. Carefully review the Academic Honesty Statement below.

Statement: "In submitting this form, I am verifying all the assignments in this course will be completed by me and will be my own work."

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### **PLNU ATTENDANCE AND PARTICIPATION POLICY**

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Students taking online courses with no specific scheduled meeting times are expected to actively engage throughout each week of the course. Attendance is defined as participating in an academic activity within the online classroom which includes, but is not limited to:

- Engaging in an online discussion
- Submitting an assignment
- Taking an exam

- Participating in online labs
- Initiating contact with faculty member within the learning management system to discuss course content

Note: Logging into the course does not qualify as participation and will not be counted as meeting the attendance requirement.

## **USE OF TECHNOLOGY**

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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.

## **SPIRITUAL CARE**

PLNU strives to be a place where you grow as a whole person. To this end, we provide resources for our Graduate and Adult Undergraduate students to encounter God and grow in their Christian faith. We have onsite chaplains at our different campuses who may be available during class break times across the week. If you have questions or a desire to meet or share any prayer requests with our chaplains, you can find them at the [Chaplain's Page](#) via myPLNU.

In addition, the Mission Valley and Balboa campuses have a prayer chapel for use as a space set apart for quiet reflection and prayer.

## **LANGUAGE AND BELONGING**

Point Loma Nazarene University faculty are committed to helping create a safe and hospitable learning environment for all students. As Christian scholars we are keenly aware of the power of language and believe in treating others with dignity. As such, it is important that our language be equitable, inclusive, and prejudice free. Inclusive/Bias-free language is the standard outlined by all major academic style guides, including MLA, APA, and Chicago, and it is the expected norm in university-level work. Good writing and speaking do not use unsubstantiated or irrelevant generalizations about personal qualities such as age, disability, economic class, ethnicity, marital status, parentage, political or religious beliefs, race, gender, sex, or sexual orientation. Inclusive language also avoids using stereotypes or terminology that demeans persons or groups based on age, disability, class, ethnicity, gender, race, language, or national origin. Respectful use of language is particularly important when referring to those outside of the religious and lifestyle commitments of those in the PLNU community. By working toward precision and clarity of language, we mark ourselves as serious and respectful scholars, and we model the Christ-like quality of hospitality.

If you (or someone you know) have experienced other forms of discrimination, you can find more information on reporting and resources at [www.pointloma.edu/nondiscrimination](http://www.pointloma.edu/nondiscrimination).

## **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.

### **PLNU RECORDING NOTIFICATION**

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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 ACCOMMODATIONS POLICY**

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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](mailto:EAC@pointloma.edu) or 619-849-2533). 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. Professors are able to 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 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 ensure 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 accommodations.

### **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 distance education outside of California.

**COURSE SCHEDULE AND ASSIGNMENTS**

See Canvas Weekly Modules for details on the course schedule and assignments.

<b>WEEK</b>	<b>DATE</b>	<b>TOPICS</b>	<b>ASSIGNMENTS</b>	<b>DUE</b>
1	3/16/26 - 3/22/26	Course Introduction  Chapter 15	Course Introduction & Week 1 Overview Academic Honesty Verification Statement Introductory Discussion Chapter 15 Quiz & Lecture Videos Chapter 15 Exercise Videos & Homework	3/16/26 3/16/26 3/18/26 3/19/26 3/20/26
2	3/23/26 - 3/29/26	Chapters 16 & 17	Week 2 Overview Chapter 16 Quiz & Lecture Videos Chapter 16 Exercise Videos & Homework Chapter 17 Quiz & Lecture Videos Chapter 17 Exercise Videos & Homework	3/23/26 3/25/26 3/25/26 3/26/26 3/27/26
3	3/30/26 - 4/5/26  LIGHT WEEK	Accounting & Ethics	Week 3 Overview Learning Reflection Discussion	3/30/26 4/1/26
4	4/6/26 - 4/12/26	Chapter 20 <b>Exam #1</b>	Week 4 Overview Chapter 20 Quiz & Lecture Videos Chapter 20 Exercise Videos & Homework Learning Reflection Discussion #1  <b>Exam #1: Chapters 15-17, 20</b>	4/6/26 4/7/26 4/7/26 4/8/26  <b>4/11/26</b>
5	4/13/26 - 4/19/26	Chapters 21 & 22	Week 5 Overview Chapter 21 Quiz & Lecture Videos Chapter 21 Exercise Videos & Homework	4/13/26 4/14/26 4/15/26

			Chapter 22 Quiz & Lecture Videos Chapter 22 Exercise Videos & Homework Mid-Course Survey	4/16/26 4/17/26 4/18/26
6	4/20/26 - 4/26/26	Chapter 23 <b>Exam #2</b>	Week 6 Overview Chapter 23 Quiz & Lecture Videos Chapter 23 Exercise Videos & Homework <b>Exam #2: Chapters 21-23</b>	4/20/26 4/21/26 4/22/26 <b>4/25/26</b>
7	4/27/26 - 5/3/26	Chapters 25 & 14	Week 7 Overview Chapter 25 Quiz & Lecture Videos Chapter 25 Exercise Videos & Homework Chapter 14 Quiz & Lecture Videos Chapter 14 Exercise Videos & Homework	4/27/26 4/28/26 4/29/26 4/30/26 5/1/26
8	5/4/26 - 5/10/26	Financial Analysis Project <b>Final Exam</b>	Week 8 Overview Learning Reflection Discussion Financial Analysis Project <b>Final Exam: Cumulative with emphasis on Chapters 25 &amp; 14</b>	5/4/26 5/6/26 5/6/26 <b>5/9/26</b>

**To learn this material:** Focus your study efforts on understanding the material. Try not to simply memorize. Read each chapter before watching the lecture videos and attempting the chapter quizzes. The most effective study strategy to prepare for tests is to **thoroughly understand problems worked in lecture and videos** and assigned in the homework.

You must keep up with the assignments. Accounting is a subject that builds on the previous chapter material. **It is important to not fall behind.** If you are experiencing problems, please notify me immediately.

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