

Fall 2026

Meeting days: Tuesday/Thursday	Instructor title and name: Ginelle Menzies, CPA, MAcc
Meeting times: 8:00-9:05am	Phone: (619) 762-7194
Meeting location: FSB 102	E-mail: gmenzies@pointloma.edu
Final Exam: Tues. Dec 15; 7:30-10am	Office location and hours: By Appt, On Zoom

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, A2, AC1 & AC2).
2. Explain project control tools, processes and opportunities in commercial and government cost accounting (PLO 1, A1 & AC1).
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, A2, AC1 & AC2).

4. Identify issues, propose solutions, and evaluate performance using accounting information and incremental analysis (PLO 1, 2, A1, A2, AC1 & AC2).
5. Collaborate effectively in teams in the application of managerial cost accounting concepts and practices (PLO 5).

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 16 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. The time estimations are provided in the Canvas modules.

REQUIRED TEXTS AND RECOMMENDED STUDY RESOURCES

Required texts may be purchased in digital or print format:

1. Hansen, Don R., Maryanne M. Mowen, and Dan L. Heitger. Cost Management. 6th ed. Cengage, 2026.
2. Owen, Glenn. Using QuickBooks® Online for Accounting 2027. 10th ed. Cengage, 2027.
3. CengageNOWv2 access
4. Case study and other materials to be provided in class
5. Laptop (bring to all class meetings and exams)
6. Handheld calculator (cell phones may not be used as calculators)

CENGAGE

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>

ASSESSMENT AND GRADING

The available graded assignment distribution by percentage is as follows, but is subject to change as necessary:

GRADED EVENT	PERCENT GRADE
EXAM #1	20%
EXAM #2	20%
FINAL: GROUP CASE STUDY	20%
HOMEWORK	30%
DISCUSSION POSTS & RESPONSES	10%

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

Group Case Study: During the last few weeks of the semester, we will be doing a comprehensive management accounting group case study. Materials will be provided in class. The project will include many different steps, requiring you to apply your knowledge and understanding of course work throughout the semester. Groups will be assigned, and the final group presentation will take place during the final exam period.

QuickBooks Homework: 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 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!

Chapter Homework: Homework assignments consist of questions and problems from each chapter, which may include questions or quizzes to be completed in advance of class discussion as well as chapter homework problems to assess your understanding of class discussions. Submit only your own original work for homework. Homework problems will be completed and submitted through the CengageNOWv2 website. See “Incomplete and Late Assignments” policy below for details regarding late work.

Discussion Posts & Responses: Throughout the semester, there will be required online discussions designed to reinforce and apply course concepts. Some discussions will ask you to interact with chapter videos or other course materials, while others will provide opportunities to reflect on what you are understanding, identify areas where you are struggling, and ask questions about what you need going forward. For each discussion, you are required to submit an initial post and two substantive responses to classmates unless otherwise indicated. Discussion posts and responses vary in point value and are worth 10% of your overall course grade. Discussion posts and responses are subject to the course Incompletes and Late Assignments policy.

Class Participation: You are expected to come to class prepared to answer questions, participate in group activities and other in-class assignments, and attend all class sessions. 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 attendance 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.

PLNU ARTIFICIAL INTELLIGENCE (AI) POLICY

You are allowed to use Artificial Intelligence (AI) tools (e.g., ChatGPT, Gemini Pro, GrammarlyGo, Perplexity, etc.) to generate ideas, as a learning tool, or in some cases generate portions of work you will submit. I will specify in individual assignments what constitutes appropriate use of AI for that assignment. Please use the Purdue resource to guide your citations when using AI.

GRADING

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

INCOMPLETES AND LATE ASSIGNMENTS

All assignments are to be submitted by the beginning of the class session when they are due, including assignments posted in Canvas. Students are responsible for planning ahead and submitting work on time. I understand that unexpected circumstances sometimes arise. Assignments submitted within 24 hours of the due date will receive a 10% late penalty. Assignments submitted more than 24 hours late will not be accepted unless an extension has been approved by the professor. Requests for extensions should be made before the assignment is due whenever possible and will be considered on a case-by-case basis. Incompletes will only be permitted in extremely unusual circumstances.

SPIRITUAL CARE

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 your professor or the Office of Spiritual Life and Formation.

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.

PLNU ACADEMIC BEHAVIOR POLICY

Both faculty and students at Point Loma Nazarene University have the right to expect a safe and ordered environment for learning. Students are expected to take the initiative to learn and conduct themselves in a mature and civil manner in the classroom environment. Any student behavior that is disruptive or threatening is a serious affront to Point Loma Nazarene University as a learning community. Students who fail to adhere to these behavioral standards may be subject to disciplinary action, including removal from class or further university sanctions. For a full definition of disruptive behavior, response procedures, and the appeal process, please consult the Academic Behavior Policy in the University Catalog.

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, by email or phone at 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 approved 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 approved accommodations in that particular course. Accommodations are not retroactive; as such, 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-related need should contact the EAC as early as

possible (i.e., ideally before the beginning of the semester) to assure appropriate accommodations can be provided. In accordance with ADA, accommodations cannot constitute a fundamental alteration to course outcomes; therefore, planning ahead is vital in establishing appropriate accommodations for equal access to this course. 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 eligibility 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.

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 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.

Hybrid Course Format

This course normally meets in person on Tuesdays and Thursdays and also includes online coursework through Canvas. At various points during the semester, an asynchronous class session may be scheduled. When this occurs, the asynchronous activity or assignment will constitute the class meeting for attendance and participation purposes. Students are responsible for completing all required asynchronous work by the posted due date.

PLNU Course Modality Definitions

1. Online Courses: These are courses with class meetings where all instruction and interaction is fully online.
 - a. Synchronous Courses: At least one class meeting takes place at a designated time.
 - b. Asynchronous Courses: All class meetings are asynchronous.
2. Hybrid Courses: These are courses with class meetings that take place both in the classroom and online synchronously and/or asynchronously.
3. In-Person Courses: These are courses that meet in person with the instructor and students in a physical classroom setting. With approval by the area dean, this may include up to 25% of qualified class interactions through a Learning Management System (such as Canvas).

In some courses, a portion of the credit hour content will be delivered asynchronously and attendance will be determined by submitting the assignments by the posted due dates. See Academic Policies in the Undergraduate Academic Catalog.

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 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. 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

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 LomaBooks materials.

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. 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 final period for this course is on Tuesday, December 15; 7:30-10am.

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.

WEEK	DATES	CLASS CONTENT/TOPIC
1	Tues – 9/1 Thurs – 9/3	Introduction & Syllabus Cost Accounting Chapter 2: Basic Cost Management Concepts
2	Tues – 9/8 Thurs – 9/10	Cost Accounting Chapter 3: Cost Behavior & Forecasting
3	Tues – 9/15 Thurs – 9/17	Cost Accounting Chapter 4: Activity-Based Costing
4	Tues – 9/22 Thurs – 9/24	Cost Accounting Chapter 5: Product & Service Costing – Job-Order System
5	Tues – 9/29 Thurs – 10/1	Cost Accounting Chapter 6: Process Costing
6	Tues – 10/6 Thurs – 10/8	Cost Accounting Chapter 8: Budgeting for Planning & Control
7	Tues – 10/13 Thurs – 10/15	Exam #1 Prep EXAM #1: Chapters 2-6, 8
8	Tues – 10/20 Thurs – 10/22	Cost Accounting Chapter 9: Standard Costing
9	Tues – 10/27 Thurs – 10/29	Cost Accounting Chapter 11: Strategic Cost Management
10	Tues – 11/3 Thurs – 11/5	Cost Accounting Chapter 12: Activity-Based Management
11	Tues – 11/10 Thurs – 11/12	Cost Accounting Chapter 16: Cost-Volume-Profit Analysis
12	Tues – 11/17 Thurs – 11/19	Exam #2 Prep Exam #2: Chapters 9, 11, 12, 16
13	Tues – 11/24 Thurs – 11/26	Cost Accounting Chapter 17: Tactical Decision Making THANKSGIVING BREAK
14	Tues – 12/1 Thurs – 12/3	Group Case Study In-Class Work
15	Tues – 12/8 Thurs – 12/10	Group Case Study In-Class Work
16	Tues – 12/15 7:30-10am	FINAL IN-CLASS GROUP CASE STUDY PRESENTATIONS