

**Point Loma Nazarene University**  
**Principles of Managerial Accounting (ACC 2002) – 3 Units**  
*Fall 2020*

**Instructor:** Carl Hammond, CPA, MBA.

**Office:** FSB 122  
619-849-2476

**Classroom, Times:** FSB 109 – TR 8:00am – 9:15am

[chammond@ptloma.edu](mailto:chammond@ptloma.edu)

**Final Exam:** 12/1/20 – 7:30am – 10:00am

**Office Hours** By Appointment (email)

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**PLNU Mission**

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**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.

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**Fermanian School of Business Mission**

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**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.

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**Course Description and Goals**

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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.

The goals of this course are for you to be able to use accounting techniques and procedures for gathering and reporting financial data to make better business decisions and to communicate your knowledge clearly in concise reports and presentations.

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**Course Learning Outcomes**

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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, 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

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Warren, Reeves, Duchac, Financial and Managerial Accounting, 15<sup>th</sup> edition, Cengage Learning  
CengageNow2 Access Key

## Assessment and Grading

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Assessment		Grading			
APPROXIMATE POINTS AVAILABLE		% of Total Points			
Midterm (2 @ 100 points each)	200	90 to 100%	A- To A	Exceptional Scholarship	
Final Exam (Comprehensive)	200	80 to 89%	B- To B+	Superior Scholarship	
Adaptive Study Plans (~ 12)	55	70 to 79%	C- To C+	Average Scholarship	
Quizzes (~ 12))	60	60 to 69%	D- To D+	Passing Grade	
Homework (~ 12))	110	00 to 59%	F		
Class Projects and discussion boards	105	These parameters may be adjusted based on the overall class performance.			
Class Participation	30				
Total tentative points available	<u>765</u>				

## Midterm & Final Exam

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- ❖ The final exam will be comprehensive.
- ❖ See Tentative Assignment Schedule for Midterm dates.
- ❖ 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.
- ❖ Successful completion of this class requires taking the final examination **on its scheduled day**.

## Quizzes, Homework, and Adaptive Study Plans (ASP)

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- ❖ Quizzes, Homework and ASP will be submitted through CengageNOWv2.
- ❖ Chapter quizzes will be given at the end of the week and graded on a 5 point scale.
- ❖ No makeup quizzes or ASP will be given with the exception of prearranged excused absences.
- ❖ Homework will be graded on a 10 point scale. Late homework will receive half credit.
- ❖ Quizzes, Homework and ASP assignments and due dates are listed on Canvas.

## Class Projects and Discussion Boards

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- ❖ Class projects and discussion board due dates and instructions are listed on Canvas.

## Extra Credit

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Extra Credit opportunities will be announced throughout the course. Total Extra Credit will be limited to total points by grading category and a maximum of 2 ½% of Total Points available.

## Final Exam Policy

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Successful completion of this class requires taking the final examination on its scheduled day. No requests for early examinations or alternative days will be approved.

## Schedule Changes

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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.

## Course Credit Hour Information

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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.

### ACC2002

#### Analysis of Time Required to Complete 1 credit hour

PLIN Requirement	Cr Hours	Time per Hour	Total Hours
Class Time	3.00	12.50	37.50
Class Preparation	3.00	25.00	75.00
<b>Total</b>			<b>112.50</b>

#### Class Preparation Detail

	# Chapters	Hrs/Chapter	Total Hours
Reading	12.00	1.50	18.00
Adaptive Study Plans	12.00	0.50	6.00
Discussion Boards	12.00	0.50	6.00
Quizzes	12.00	0.50	6.00
Homework	12.00	1.50	18.00
In-class Projects	4.00	2.00	8.00
Study for Midterm Exam	2.00	4.00	8.00
Study for Final Exam	1.00	8.00	8.00
<b>Total</b>			<b>78.00</b>

## 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 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.

## PLNU Academic Accommodations Policy

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While all students are expected to meet the minimum standards for completion of this course as established by the instructor, students with disabilities may require academic adjustments, modifications or auxiliary aids/services. At Point Loma Nazarene University (PLNU), these students are requested to register with the Disability Resource Center (DRC), located in the Bond Academic Center. (DRC@pointloma.edu or 619-849-2486). The DRC's policies and procedures for assisting such students in the development of an appropriate academic adjustment plan (AP) allows PLNU to comply with Section 504 of the Rehabilitation Act and the Americans with Disabilities Act. Section 504 (a) prohibits discrimination against students with special needs and guarantees all qualified students equal access to and benefits of PLNU programs and activities. After the student files the required documentation, the DRC, in conjunction with the student, will develop an AP to meet that student's specific learning needs. The

DRC will thereafter email the student's AP to all faculty who teach courses in which the student is enrolled each semester. The AP must be implemented in all such courses.

If students do not wish to avail themselves of some or all of the elements of their AP in a particular course, it is the responsibility of those students to notify their professor in that course. PLNU highly recommends that DRC students speak with their professors during the first two weeks of each semester about the applicability of their AP in that particular course and/or if they do not desire to take advantage of some or all of the elements of their AP in that course.

## **PLNU Attendance and Participation Policy**

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Regular and punctual attendance at all **synchronous** 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 the appropriate grade for their work and participation. 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 Academic Catalog. If absences exceed these limits but are due to university excused health issues, an exception will be granted.

Students taking online courses are expected to attend each week of the course. Attendance is defined as participating in an academic activity within the online classroom which includes posting in a graded activity in the course. (Note: Logging into the course does not qualify as participation and will not be counted as meeting the attendance requirement.)

Students who do not attend at least once in any 3 consecutive days will be issued an attendance warning. Students who do not attend at least once in any 7 consecutive days will be dropped from the course retroactive to the last date of recorded attendance.

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.

### **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.

## **STATE AUTHORIZATION**

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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 using the below link to view which states allow online (distance education) outside of California.

<https://www.pointloma.edu/offices/office-institutional-effectiveness-research/disclosures>

## **Use of Technology**

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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. If a student is in need of technological resources please contact [student-tech-request@pointloma.edu](mailto:student-tech-request@pointloma.edu).

Problems with technology do not relieve you of the responsibility of participating, turning in your assignments, or completing your class work.

## ACC2002 TENTATIVE Assignment Schedule

Week	Date	Chapter	Topic
1	8/11 - 8/23	Introduction	<i>Student Group Introductions</i>
2	8/24 - 8/30	Chapter 15	<i>Managerial Acctg Concepts &amp; Principles</i>
3	8/31 - 9/6	Chapter 16	<i>Job Order Costing</i>
4	9/7 - 9/13	Chapter 18	<i>Activity Based Costing</i>
5	9/14 - 9/20	Chapter 19	<i>Support Department and Joint Cost</i>
6	9/21 - 9/27	CH 15,16,18,19	<i>Exam 1</i>
7	9/21 - 9/27	Chapter 20	<i>Cost-Volume-Profit Analysis</i>
8	10/5 - 10/11	Chapter 21	<i>Variable Costing for Mgmt Analysis</i>
9	10/5 - 10/11	Chapter 22	<i>Budgeting</i>
10	10/9 - 10/25	Chapter 23	<i>Performance Evaluation using Std Costing</i>
11	10/26 - 11/1	CH 20,21,22,23	<i>Exam 2</i>
12	11/2 - 11/8	Chapter 25	<i>Differential Analysis and Product Pricing</i>
13	11/9 - 11/15	Chapter 26	<i>Capital Investment Analysis</i>
14	11/16 - 11/22	Chapter 27	<i>Lean Manufacturing</i>
15	11/23 - 11/29	Chapter 14	<i>Financial Statement Analysis</i>
16	12/1	Comprehensive	<i>Final Exam</i>

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