

**Managerial Cost Accounting (ACC3075) – 3 Units**  
**Point Loma Nazarene University**  
**Spring 2021**

<b>Instructor:</b>	Steve Cosentino, CPA, MBA.	<b>Office Phone:</b>	(619) 849-2625
<b>Classroom, Times:</b>	FSB #104, M/W, 10:55 - 12:10 PM Final Exam: Friday, 6/11, 10:30 AM	<b>E-mail:</b>	stevecosentino@pointloma.edu
<b>Office:</b>	Fermanian School of Business Room 121	<b>Office Hours:</b>	Monday - Thursday Before and after classes, by appointment (email)

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**PLNU MISSION**

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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**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.

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**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.

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**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).
2. Explain project control tools, processes and opportunities in commercial and government cost accounting (PLO 1, A1).
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 & C1).
4. Identify issues, propose solutions, and evaluate performance using accounting information and incremental analysis. (PLO 1, 2, A1, A2 & C1).
5. Collaborate effectively in teams in the application of managerial cost accounting concepts and practices (PLO 5).

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**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. Specific details about how the class meets the credit hour requirement can be provided upon request.

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**TEXT AND OTHER REQUIRED MATERIALS**

- Garrison, Noreen, Brewer, Managerial Accounting, 16<sup>th</sup> Edition, McGraw-Hill Irwin

- ConnectPlus website access for homework (includes e-book and LearnSmart)
- The Management/Accounting Simulation, An Integrative Approach to Cost Analysis and Profit Planning, 5<sup>th</sup> edition, Kenneth R. Goosen, Micro Business Publications (VK Gadget)
- Calculator (bring calculator to all class meetings and exams)
- Instructor Material Handouts

## ASSESSMENT AND GRADING

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Approximate points available are as follows:

Midterms	200
Final Exam (Comprehensive)	150
VK Gadget Simulation and Assignments	120
Quizzes and Homework Assignments	105
Class and Group Participation	40
Total Approximate Points Available	615

**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.

**Midterm & 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. A make-up exam may be different from the original examination and the points available are 90% of the original points available.

**Assignments:** Quizzes and homework assignments will be completed through the online homework website, ConnectPlus. Go to <https://connect.mheducation.com/class/s-cosentino-acc3075---sp21> to register for the course.

**Quizzes:** In general, quizzes or practice exercises 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 you to read the chapters before they are discussed in class.

**Homework:** Homework assignments will consist of exercises, and problems from the end of each chapter. They will reinforce the most important chapter points. Additional homework will be completed with Microsoft Excel software. 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.

**Special Class Projects:** There are special class projects for this class. Some will be prepared on a group basis. The primary class project, VK Gadget, is worth a significant portion of your overall grade. 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, therefore, **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. Punctuality is an important attribute in any successful business endeavor. In addition, arriving late can be very disruptive, especially in large classes. If you are late to class two times, it will be counted as one absence. There are points available for class participation and attendance.

**Computers are for class use only. Any personal email, texting, phone, or internet usage during class will not be tolerated. Violators may be excused from class or dropped from the course. Respect your classmates and professor.**

**Extra Credit:** Extra Credit opportunities may be announced throughout the course. Extra credit is not available to provide additional points for students not completing regular assignments. Ask if you believe your situation may 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, however, tutoring opportunities for the upper division courses may be limited. 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](mailto:TutorialServices@pointloma.edu).

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## **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.

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## **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. 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.

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## **PLNU ACADEMIC ACCOMMODATIONS POLICY**

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](mailto: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.

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## **PLNU ATTENDANCE AND PARTICIPATION POLICY**

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.

**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**

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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.

### **FINAL EXAMINATION 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.

## ACC3075 – TENTATIVE SCHEDULE

Week	Date	Chapter	Topic		Projects
1	Mon – 3/1 Wed –	5	Cost-Volume-Profit Relationships		
2	Mon – 3/8 Wed –	5	Cost-Volume-Profit Relationships		
3	Mon – 3/15 Wed –	6	Variable Costing & Segment Reporting		
4	Mon – 3/22 Wed –	6	Variable Costing & Segment Reporting <b>VK Gadget Simulation</b>		VK - Reading
5	Mon – 3/29 Wed –	<b>EXAM 1</b>	<b>Chapters 5, 6</b> Holiday - Mental Health Day		VK -Quiz
6	Mon – 4/5 Wed –	8	Profit Planning – The Master Budget		VK – CAP 1
7	Mon – 4/12 Wed –	12	Differential Analysis: The Key to Decision Making		VK – CAP 16
8	Mon – 4/19 Wed –	12	Differential Analysis: The Key to Decision Making – Practice Exam 2		VK – CAP 24
9	Mon – 4/26 Wed –	<b>EXAM 2</b>	<b>Chapters 8, 12</b>		VK Trial Run
10	Mon – 5/3 Wed –	3	Job Order Costing Holiday - Mental Health Day		VK – Qtr 1
11	Mon – 5/10 Wed –	4	Process Costing		VK – Qtr 2
12	Mon – 5/17 Wed –	Presentation Handouts	FAR, Contract Types Project Control	Presentation - K. Hedges	VK – Qtr 3
13	Mon – 5/24 Wed –	QB Handout	QuickBooks for Management Accounting	Presentation – K. Austin	VK – Qtr 4
14	Mon – 5/31 Wed –	VK	VK Presentations and Assessment Review		VK Results & Analysis
15	Fri– 6/11	<b>FINAL</b>	<b>10:30 AM - Comprehensive</b>		

**To learn this material:** 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. Read over homework then consider what concepts apply to the information and data presented. The most effective study strategy to prepare for tests is to work exercises and problems discussed during class, and those assigned in the 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. I will not consider absence an excuse for not keeping your schedule updated. Check your PLNU e-mail account, Connect website, and Canvas daily.