

**Spring 2024, Quad I**

<b>Instructor title and name:</b> Elizabeth Holbrook, DBA, CPA	<b>Office Phone:</b> (619) 849-3016
<b>Meeting days/times/location:</b> Fully Online	<b>E-mail:</b> lholbroo@pointloma.edu
<b>Final Exam:</b> Online, Week of February 26	<b>Office location and hours:</b> FSB 141; By Appointment

**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**

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The theory and practice of accounting applicable to measuring, recording and reporting business transactions for external users. Topics include generally accepted accounting principles with introductions to business ethics, the accounting process, financial statement preparation, merchandising operations, short-term liquid assets, fixed assets, inventories, current and long-term liabilities, and owner’s equity.

**COURSE LEARNING OUTCOMES (CLO)**

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Upon completion of this course, students will be able to:

1. Exhibit an understanding of generally accepted accounting principles, accrual-basis accounting, the accounting process, and the uses and limitations of accounting information. (PLO 1, A1 & D1)
2. Describe the important elements of financial statements, including assets, liabilities and equity, revenue, expenses and net income. (PLO 1 & A1)
3. Analyze common business transactions and record them using double-entry accounting. (PLO 2, A1 & A2)
4. Calculate key accounting and financial ratios. (PLO 1, A1, A2 & C1)
5. Apply accounting concepts and principles to help plan, control, and make informed decisions in a variety of personal, and professional contexts. (PLO 2 & A2)
6. Explain ethical responsibility in preparing accurately stated financial information. (PLO 1 & 4)

**REQUIRED TEXT**

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Warren, Jones, Tayler, Financial and Managerial Accounting, 15<sup>th</sup> edition, Cengage with CengageNow2 Access Key

## 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 4-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 150 total hours meeting the course learning outcomes. The time estimations are provided in the Canvas modules.

## ASSESSMENT

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The approximate available point distribution is as follows:

Midterms (2 @ 100 points per exam)	200
Final Exam (Comprehensive)	200
Annual Report Project	35
Quizzes (Pre-Lecture)	130
Homework Assignments (Post-Lecture)	260
Discussion Board Posts	55
Exercise Video Comments	<u>120</u>
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 homework assignments. The final exam will be comprehensive. Each midterm exam is worth 100 points and the final exam is worth 200 points.

**Annual Report Project:** Students will choose a company, look up that company's financial statements and answer some questions related to the financial statements. More details and project instructions will be provided on Canvas. The annual report project is worth 25 points.

**Quizzes:** Quizzes on chapter material will be due at the beginning of each chapter and completed through the CengageNOWv2 website. No makeup quizzes will be given, and late submissions will not be accepted. Quiz scores are worth 10 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 own original work for homework. Homework will be completed and submitted through the CengageNOWv2 website. 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. Each homework assignment, upon transfer to Canvas, will receive a 10% (2 point) increase in score.

**Discussion Board Posts:** Students will spend time every couple of weeks participating in online discussions. These discussions will mostly be course reflections to check in on what you are understanding and what you are struggling with, as well as what you need to do going forward. You are required to provide an initial post and two responses to the provided prompt. Late discussion board posts will only be eligible for 50% credit. Discussion boards are worth 20 points each, 10 for the initial post and 10 for the responses.

**Exercise Video Comments:** Each week there will be videos where I review the exercises on Canvas. Students will be required to interact in some way with each video to receive credit of 10 points per chapter. Students must ask a

question, comment on something in the video, answer another student’s question or make a suggestion for how I could improve the next video.

## **GRADING**

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Students will be evaluated based on the following scale:

<b>Percent</b>	<b>Grade</b>	<b>Percent</b>	<b>Grade</b>	<b>Percent</b>	<b>Grade</b>
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**

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All assignments are to be submitted/turned in by the beginning of the class session when they are due—including assignments posted in Canvas and on Cengage.

## **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 on [State Authorization](#) to view which states allow online (distance education) outside of California.

## **PLNU ATTENDANCE AND PARTICIPATION POLICY**

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Regular and punctual attendance at all class sessions is considered essential to optimum academic achievement. Therefore, regular attendance and participation in each course are minimal requirements.

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 withdrawal date or, after that date, receive an “F” grade.

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.

Refer to [Academic Policies](#) for additional detail.

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.

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## **FINAL EXAMINATION POLICY**

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.

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## **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 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.

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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 [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 ACADEMIC ACCOMMODATIONS POLICY**

PLNU is committed to providing equal opportunity for participation in all its programs, services, and activities. 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 619-849-2486). Once a student's eligibility for an accommodation has been determined, the EAC will issue an academic accommodation plan ("AP") to all faculty who teach courses in which the student is enrolled each semester.

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 and/or if they do not wish to utilize some or all of the elements of their AP in that course.

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.

## **GPS ACADEMIC RESOURCES**

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PLNU offers the following free academic resources virtually for Graduate Professional Studies (GPS) Students. Visit myPLNU through the links below for more information.

- **[The GPS Writing Center](#) offers:**
  - **Zoom Writers Workshops** offered each quad on a variety of helpful topics
  - **One-to-one appointments** with the Writing Coach
  - **Microlearning YouTube Video Library** for helpful tips anytime
  - **[Research Help Guide](#)** to help you start your research
  - The physical office is located on the third floor of the **[Mission Valley Regional Center](#)** off the student lounge
- **[Academic Writing Resources Course](#)**: Found on your Canvas Dashboard, this course is non-credit with 24/7 access, no time limits, and self-paced content. **[Watch a quick video run-through](#)** and take time now to explore!
- **[Tutoring](#)**: Students have access to 24/7 live or scheduled subject tutoring through Tutor.com, including a Paper Drop-Off Service with feedback within 12 hours.

We are here to support you! Contact us anytime: [GPSWritingCenter@pointloma.edu](mailto:GPSWritingCenter@pointloma.edu)

## **SPIRITUAL CARE**

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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. At the Mission Valley (MV) campus we have an onsite chaplain who is available during class break times across the week. If you have questions for, desire to meet or share a prayer request please email [mvchaplain@pointloma.edu](mailto:mvchaplain@pointloma.edu).

In addition, on the MV campus there is a prayer chapel on the third floor which is open for use as a space set apart for quiet reflection and prayer.

## **COURSE SCHEDULE AND ASSIGNMENTS**

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**Schedule Changes:** The information in this syllabus is subject to change. I will announce changes through PLNU email or Canvas early enough to provide adequate time to complete assignments. It is your responsibility to maintain your schedule. Please check your PLNU email and Canvas daily. Please see Canvas for more details regarding the course schedule, assignments, and due dates.

WEEK	DATE	CHAPTERS	ASSIGNMENTS	DUE
1	1/8/24 - 1/12/24	INTRO & 1	Class Introductions (Discussion Board 1) Chapter 1 Reading/Quiz Response to two Classmate's DB Post	1/14
2	1/15/24 - 1/19/24	2 & 3	Chapter 1 Homework Chapter 2 Reading/Quiz Chapter 2 Exercise Video Comment Chapter 2 Homework Chapter 3 Reading/Quiz Chapter 3 Exercise Video Comment Chapter 3 Homework	1/16 1/17 1/18 1/18 1/19 1/20 1/20
3	1/22/24 - 1/26/24	4 & 5	Chapter 4 Reading/Quiz Discussion Board Post Chapter 4 Exercise Video Comment Chapter 4 Homework Chapter 5 Reading/Quiz Chapter 5 Exercise Video Comment Chapter 5 Homework <b>Exam 1: Chapters 1-5</b>	1/22 1/23 1/23 1/24 1/25 1/25 1/26 1/27
4	1/29/24 - 2/2/24	6 & 7	Chapter 6 Reading/Quiz Chapter 6 Exercise Video Comment Chapter 6 Homework Chapter 7 Reading/Quiz Chapter 7 Exercise Video Comment Chapter 7 Homework	1/29 1/30 1/31 2/1 2/1 2/2

			Mid-Course Survey	2/3
5	2/5/24 – 2/9/24	8 & 9	Chapter 8 Reading/Quiz Chapter 8 Exercise Video Comment Chapter 8 Homework Chapter 9 Reading/Quiz Chapter 9 Exercise Video Comment Chapter 9 Homework	2/5 2/6 2/7 2/8 2/8 2/9
6	2/12/24 – 2/16/24	10	Chapter 10 Reading/Quiz Chapter 10 Exercise Video Comment Discussion Board Post Chapter 10 Homework Discussion Board Responses <b>Exam 2: Chapters 6-10</b>	2/12 2/13 2/14 2/14 2/17 2/17
7	2/19/24 – 2/23/24	11 & 12	Chapter 11 Reading/Quiz Chapter 11 Exercise Video Comment Chapter 11 Homework Chapter 12 Reading/Quiz Chapter 12 Exercise Video Comment Chapter 12 Homework Annual Report Project	2/19 2/20 2/21 2/22 2/22 2/23 2/24
8	2/26/24 – 3/1/24	13 & Final	Chapter 13 Reading/Quiz Chapter 13 Exercise Video Comment Chapter 13 Homework Discussion Board Post Response to two Classmate's DB Post <b>Final Exam</b>	2/27 2/27 2/28 2/28 3/1 3/2

**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 Canvas Studio 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.