



Fermanian School of Business
Principles of Managerial Accounting
(BAC 2002)

3 units

Spring 2024, Quad II

Instructor title and name: Ginelle Menzies, CPA, MAcc	Cell Phone: (619) 762-7194
Meeting days/times/location: Fully Online	E-mail: gmenzies@pointloma.edu
Final Exam: Online; Due May 5, 2023	Office hours: 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, 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)

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. The time estimations are provided in the Canvas modules.

REQUIRED TEXT

Warren, Jones, Tayler, Financial and Managerial Accounting, 15th edition with CengageNOWv2 access.

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 Statement Analysis Project	65
Chapter Quizzes (9 @ 15 points each)	135
Chapter Homework Assignments (9 @ 20 points each)	180
Discussion Board Reflections (4 @ 10 points each, 1 @ 25 points)	65
Discussion Board Responses (5 @ 10 points each)	50
Canvas Studio Interactions (6 weeks @ 15 points per week)	75
Course Evaluation	15
Total approximate points available	1,000

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. The financial analysis project is worth 65 points.

Quizzes: Quizzes on chapter material will be due at the beginning of each chapter and completed through Canvas using CengageNOW. Quizzes should be taken after reading the chapter but before watching the lectures. 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 own original work for homework. Homework will be completed and submitted through Canvas using CengageNOW. Homework is worth 20 points per chapter, and late homework is **not** accepted. Submission of homework after the due date will result in a grade of zero for that assignment.

Optional Adaptive Study Plans: Included in the assignments are optional Adaptive Study Plans that work with you to test your initial understanding of a chapter and then help you achieve mastery of the material. These are entirely optional and are provided for your benefit in case you would like some extra practice. If you are limited on time, please focus your efforts on graded assignments rather than on these optional study plans.

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 peer responses to the provided prompt. Late discussion board posts will only be eligible for 50% credit. In general, discussion board discussions are worth 20 points each: 10 points for the initial post and 5 points for each of the two required peer responses. The discussion board discussion during Week 3 will be more robust and will therefore be worth 25 points for the initial post and 5 points for each of the two required peer responses.

Canvas Studio Interactions: Each week there will be several types of videos that you are expected to interact with. Lecture Videos for each week have a total of five embedded interactive prompts, each requiring your response as you watch the videos. In the Practice Problems Videos and Homework Review Videos, you will use the Canvas Studio comment tool to post a question or comment about the videos. Your comments on the Practices Problems and/or Homework Review can be a question, a response to another student's question, an AHA! moment, etc. For your Canvas Studio Interaction grade, you must make at least *two* comments total each week on any combination of the Practice Problem Videos and/or the Homework Review Videos *in addition* to completing the quiz questions embedded in the weekly lecture videos. In total, Canvas Studio interactions are worth 15 points per week.

GRADING

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/turned in by 11:55pm on the day when they are due—including assignments posted in Canvas. Due to the rapid nature of the learning environment in this course, late assignments will not be accepted for credit. Incomplete assignments turned in on time will be graded based on completed work only. Plan your time accordingly so that you do not fall behind in your coursework.

ARTIFICIAL INTELLIGENCE (AI) POLICY

Use of Artificial Intelligence (AI) tools (e.g. ChatGPT, iA Writer, Marmot, Botowski) is not permitted, and use of these tools will be treated as plagiarism.

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.

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."

PLNU ATTENDANCE AND PARTICIPATION POLICY

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

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

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.

At the Mission Valley (MV) campus we have an onsite chaplain, Rev. Gordon Wong, who is available during class break times across the week. If you have questions for, desire to meet or share a prayer request with Rev. Wong you can contact him directly

at mvchaplain@pointloma.edu or gordonwong@pointloma.edu. Rev. Wong's cell number is 808-429-1129 if you need a more immediate response.

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.

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 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 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.

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 online (distance education) outside of California.

COURSE SCHEDULE AND ASSIGNMENTS

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

WEEK	DATE	TOPICS	ASSIGNMENTS	DUE
1	3/11/23 - 3/17/23	Course Introduction Introduction to Managerial Accounting	Review Syllabus & Canvas Course Academic Honesty Verification Statement Discussion Board #1 Post Chapter 15 Textbook Reading Chapter 15 Lecture Videos Chapter 15 Quiz Chapter 15 Practice Problem Videos Chapter 15 Homework Chapter 15 Homework Review Videos Weekly Canvas Studio Interactions Discussion Board #1 Peer Responses	3/11 3/11 3/12 3/13 3/14 3/14 3/14 3/14 3/16 3/17 3/17
2	3/18/23 - 3/24/23	Job Order Costing Process Cost Systems	Chapter 16 Textbook Reading Chapter 16 Lecture Videos Chapter 16 Quiz Chapter 16 Practice Problem Videos Chapter 16 Homework Chapter 17 Textbook Reading Chapter 17 Lecture Videos Chapter 17 Quiz Chapter 17 Practice Problem Videos Chapter 17 Homework Chapters 16 & 17 Homework Review Videos Weekly Canvas Studio Interactions	3/19 3/19 3/19 3/20 3/20 3/21 3/21 3/21 3/22 3/22 3/23 3/24

3	3/25/23 - 3/31/23 LIGHT WEEK	Accounting & Ethics	Selected Readings Discussion Board #2 Post Discussion Board #2 Peer Responses	3/25 3/26 3/26
3	4/1/23 - 4/7/23	Cost-Volume- Profit Analysis Exam #1	Discussion Board #3 Post Chapter 20 Textbook Reading Chapter 20 Lecture Videos Chapter 20 Quiz Chapter 20 Practice Problem Videos Chapter 20 Homework Chapter 20 Homework Review Videos Weekly Canvas Studio Interactions Discussion Board #3 Peer Responses Exam #1 Preparation & Review Exam #1: Chapters 15-17, 20	4/2 4/2 4/2 4/2 4/3 4/3 4/4 4/7 4/7 4/7 4/7
5	4/8/23 - 4/14/23	Variable Costing for Management Analysis Budgeting	Chapter 21 Textbook Reading Chapter 21 Lecture Videos Chapter 21 Quiz Chapter 21 Practice Problem Videos Chapter 21 Homework Chapter 22 Textbook Reading Chapter 22 Lecture Videos Chapter 22 Quiz Chapter 22 Practice Problem Videos Chapter 22 Homework Chapters 21 & 22 Homework Review Videos	4/9 4/9 4/9 4/10 4/10 4/11 4/11 4/11 4/12 4/12 4/13

			Weekly Canvas Studio Interactions	4/14
6	4/15/23 - 4/21/23	Evaluating Variances from Standard Costs Exam #2	Discussion Board #4 Post Chapter 23 Textbook Reading Chapter 23 Lecture Videos Chapter 23 Quiz Chapter 23 Practice Problem Videos Chapter 23 Homework Chapter 23 Homework Review Videos Weekly Canvas Studio Interactions Discussion Board #4 Peer Responses Exam #2 Preparation & Review Exam #2: Chapters 21-23	4/16 4/16 4/16 4/16 4/17 4/17 4/18 4/21 4/21 4/21 4/21
7	4/22/23 - 4/28/23	Differential Analysis and Product Pricing Financial Statement Analysis	Chapter 25 Textbook Reading Chapter 25 Lecture Videos Chapter 25 Quiz Chapter 25 Practice Problem Videos Chapter 25 Homework Chapter 14 Textbook Reading Chapter 14 Lecture Videos Chapter 14 Quiz Chapter 14 Practice Problem Videos Chapter 14 Homework Chapters 25 & 14 Homework Review Videos Weekly Canvas Studio Interactions	4/23 4/23 4/23 4/24 4/24 4/25 4/25 4/25 4/26 4/26 4/27 4/28
8	4/29/23 - 5/5/23	Comprehensive Review of Material	Discussion Board #5 Post Selected Readings	4/30 5/2

		Final Exam	Financial Analysis Project	5/2
			Discussion Board #5 Peer Responses	5/5
			Final Exam Preparation & Review	5/5
			Final Exam: Cumulative with emphasis on Chapters 25 & 14	5/5

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.