

## Fall 2024

**Meeting days:** Monday-Wednesday      **Instructor:** Carl Hammond, CPA, MBA  
**Meeting times:** 8:00 – 9:15am      **Phone:** 619-849-2476  
**Meeting location:** FSB109      **E-mail:** [chammond@pointloma.edu](mailto:chammond@pointloma.edu)  
**Final Exam:** December 18 – 7:30am      **Office location and hours:** FSB139 By appointment

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### 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 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

**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 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.

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### Course Learning Outcomes

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, A2, AC1, AC2, C1, D1 & F1).
2. Describe how management accounting supports management decisions in various costing systems and operating environments (PLO 1, A1, A2, AC1, AC2 & F1).
3. Compute product unit cost under various costing systems, and prepare cost-volume-profit and break-even calculations (PLO 2, A1, A2, AC1 & AC2).
4. Apply incremental analysis to short term decision making, and evaluate capital investments using present value concepts (PLO 2, A1, A2, AC1, AC2 C2 & F2).

5. Prepare budget and variance analysis reports, and employ performance measurement and evaluation techniques (PLO 2, A1, A2, A3 AC1, AC2 & AC3).
6. Identify and describe the standards of ethical conduct for management accountants. (PLO 1, 4, A1 & AC1).

## Text and Other Required Materials

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1. Warren, Reeves, Duchac, Financial and Managerial Accounting, 15<sup>th</sup> edition, and related Cengage Learning CengageNow2 Access Key
2. Microsoft Office Suite 365 which contains the latest versions of Word and Excel. This is provided free to PLNU students. [Click here for download instructions.](#)

## 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-	T	A	Exceptional Scholarship
Final Exam (Comprehensive)	200	80 to 89%	B-	T	B+	Superior Scholarship
Homework (~12)	100	70 to 79%	C-	T	C+	Average Scholarship
Quizzes (~ 12))	100	60 to 69%	D-	T	D+	Passing Grade
Speak Like A Pro – In class Projects	80	00 to 59%	F			
Brief Exercises – Concept Checks	65					
Class Participation	30					
Total tentative points available	<u>775</u>	These parameters may be adjusted based on the overall class performance.				

## Midterm & Final Exam

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- ❖ The final exam will be comprehensive. You must pass the Final Exam to pass the course.
- ❖ 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.

## Final Exam Policy

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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.

## Quizzes, Homework, Brief Exercises (BE), Speak Like A Pro (SLAP)

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- ❖ Quizzes, Homework, BE will be completed through the CengageNOWv2 online website
- ❖ Homework will be graded on a 10 point scale. Late homework will receive half credit.
- ❖ Chapter quizzes, BE will be graded on a 5 to 10 point scale. Late submissions **will not** receive credit.
- ❖ SLAP will graded on a 5 point scale. Late submissions will receive half credit
- ❖ The lowest Homework, Quiz, BE, and SLAP scores will be dropped.

## In-class Assignments

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- ❖ In-class assignments will be announced throughout the course.
- ❖ No makeup in-class assignments will be given with the exception of PLNU approved excused absences

## Extra Credit

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- ❖ Extra credit opportunities will be announced throughout the course.
- ❖ Extra credit points cannot be applied to exam scores and are limited to 2.5% of the total points available.

## 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 15 weeks.

### ACC2002

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

PLNU Requirement	Cr Hours	Time per hour	Total Hrs
Class Time	3.00	12.50	37.50
Preparation	3.00	25.00	75.00
Total		37.50	112.50

#### Preparation Detail

	# Chapters	Hours/Chapter	Total Hrs
Reading - SLAP	12.00	2.00	24.00
BE - HW - Quizzes	12.00	2.00	24.00
Concept Cks-Projects	5.00	2.00	10.00
Study for Exams	2.00	4.00	8.00
Study for Final Exam	1.00	8.00	8.00
Total (rounded)			75.00

Hours per Week	15 weeks	5.00
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## Additional Learning Resources:

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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.

## PLNU Academic Accommodations Policy

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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 (EAC@pointloma.edu or 619-849-2486). 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 allowed accommodations. The EAC makes accommodations available to professors at the student's request.

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. Accommodations are not retroactive so 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 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. 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 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 special accommodations.

## **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 Recording Notification**

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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**

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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. For all student appeals, faculty and students should follow the procedures outlined in the University Catalog.

[See Academic Policies](#) in the PLNU Catalog (> *Traditional Undergraduate Catalog* > *Academic Policies* > *Academic Honesty*) for definitions of kinds of academic dishonesty and for further policy information.

The use of Large Language Models such as ChatGPT is prohibited in this class and will be considered as a violation of PLNU's Academic Honesty Policy. See "Large Language Models Policy" statement in Canvas for further information and discussion.

## **PLNU Attendance and Participation Policy**

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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.

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.

## Use of Technology

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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.

Please note that this course utilizes online proctored exams which require a computer with a camera (tablets are not compatible) to complete the exams.

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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**ACC2002 TENTATIVE Assignment Schedule**

<b>Week</b>	<b>Chapter</b>	<b>Topic</b>
1	Introduction	
2	15	<i>Managerial Acctg and Cost Concepts</i>
3	16	<i>Costing Systems: Job Order Costing</i>
4	17	<i>Costing Systems: Process Costing</i>
5	18	<i>Activity Based Costing</i>
6	15-16-17-18	<b>Exam 1</b>
7	20	<i>Cost-Volume-Profit Analysis</i>
8	21	<i>Variable Costing</i>
9	22	<i>The Budgeting Process</i>
10	23	<i>Standard Cost Variances</i>
11	20-21-22-23	<b>Exam 2</b>
12	25	<i>Differential Analysis</i>
13	26	<i>Capital Investments</i>
14	26	<i>Capital Investments</i>
15	14	<i>Financial Statement Analysis</i>
16	Comprehensive	<b>Final Exam</b>

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