

## Fall 2024 Syllabus

# Accounting for Decision Making

## BUS 6015: Face-to-Face

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### Course Information

- **Course Dates:** 9/03/2024 - 12/20/2024
- **Classroom:** Thursday 5:30pm - 8:15pm (Mission Valley Location, MV 316)
- **Required Textbooks (e-Book):**
  - (1) Managerial Accounting, 9th Edition (WileyPlus) By Jerry J. Weygandt, Paul D. Kimmel, and Jill E. Mitchell
  - (2) Fraser, L.M., & Ormiston, A. Understanding Financial Statements, 12<sup>th</sup> Edition. (2023). Pearson. (ISBN: 13: 9780138114404)
  - Morningstar Data & Analytics Services: Morningstar Investor Subscription.
- **Credit Hours:** 3 Credit Hours
- **Drop Date:** 9/15/2024: Last day to drop
- **Course Requirements:** WileyPlus Access
- **Course Tools:** Financial calculator, Internet device, and WileyPlus access.
- **Time Zone:** All assignments open at 1:00 am and close at 11:59 pm in Pacific time. Please make sure that you coordinate the time if you are in a different time zone. Again, do not wait till the last minute to get the assignments completed.

### Instructor Contact Information

- **Professor:** Dr. Marc Lafond: PhD: Business Admin/Finance Management, MBA: Majors: Finance & Accounting
- **Email:** Canvas Inbox (preferred method of contact) or [mlafond@pointloma.edu](mailto:mlafond@pointloma.edu)
- **Office Hours:** My office hours are very liberal at the student's convenience through ZOOM. I am here to answer questions, offer feedback, discuss a course concept, or just listen. I can also direct you to resources to help you meet challenges you face outside of class. Please email me at [mlafond@pointloma.edu](mailto:mlafond@pointloma.edu) to make an appointment though zoom.

## PLNU Mission Statement

### 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 Statement

### 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/Catalog Description

This course develops both financial and managerial accounting concepts required by managers to analyze and communicate financial and other information as it relates to effective decision making in the coordination of managerial and organizational activities. Topics include financial statement analysis, capital and financial budgeting, performance measurement, cost-volume-profit relationships, and incremental analysis.

## Course Learning Objectives

This course will be problem and case-study intensive and upon successful completion of this course, you, the student, should be able to:

- Explain financial accounting concepts, including all components of financial statements (PLO 1).
- Analyze and evaluate financial statements, including understanding the limitations of accounting information for business decision purposes (PLO 3).
- Exhibit an understanding of managerial accounting concepts, including: capital and financial budgeting, performance measurement, cost-volume-profit relationships, and incremental analysis (PLO 1).
- Analyze business issues through the application of accounting, economic and management theory and concepts (PLO 2 & 3).
- Collaborate in groups to evaluate issues and present solutions using accounting concepts (PLO 3, 6 & 7).
- Explain the ethical impacts of business decisions using accounting theory and concepts (PLO 5).

## Instructor Communication (RSI): Email / Zoom /Feedback

I am looking forward to working closely with you this semester. You can expect me to play an active role in our class. Personal communication between the instructor and students will take place during and after class, within office hours (zoom), and online via PLNU email. I will regularly check emails Monday–Sunday and respond within 12 hours. So, the best way to contact me is through Canvas Inbox or PLNU email for the fastest response. **Do not** email me through WileyPlus for assistance with assignment issues because I do not receive these emails. When emailing the instructor (PLNU email) use this format in the subject space: Last name, first

name, course name, place of course, and issue/problem. Example: Smith, Susan, Accounting, Mission Valley Campus, Chapter 5-#3 Exercise.

I will post announcements every week, join students in class discussions to help you understand course concepts while providing detailed feedback on assignments within one week upon submission. Zoom meetings with the instructor can be arranged by the student at any time during and outside of office hours. Students just need to email me to set up a time to meet. Please let me know when you need help—that's why I'm here!

WileyPlus assignments (homework, tests) are graded immediately after completion. The multiple-choice test answers will not be available at all after the student successfully submits it. Only the score will be available in gradebook. The reason is to prevent answers to be prematurely distributed to other students that have not completed the test. It is up to the student to write the question down on a multiple-choice test, if there is a problem or concern to review later with the instructor. The comprehensive test problem is located in the WileyPlus text (under problems) but with different numerical values. Students will be given the problems to study in class before the comprehensive problem test so they can adequately prepare.

## Required Course Material

1. Managerial Accounting, 9th Edition (WileyPlus Learning Management)
  - Authors: Jerry J. Weygandt, Paul D. Kimmel, and Jill E. Mitchell
  - Access a 14-day Free Trial to WileyPlus before purchase.
2. Understanding Financial Statements: Fraser, L.M., & Ormiston, A.

## WileyPlus: Registration / Support

Within your Canvas course, click on WileyPlus Course Resources to the left in the navigational tabs. You will be prompted to either sign in or create a new account. If this is the first time you are using WileyPlus (with your school email address) you will be prompted to create a new account. After creating your account, you will be emailed a 4-digit code confirming your email address. If you have used WileyPlus (using your school email address) you will be prompted to sign in with that account. If you forgot your password, click Forgot Password to have a reset link sent.

All students can register for WileyPlus immediately without making a payment because they offer a free trial period for 14 days. The trial period allows the students to read the e-text and work on their assignments for the first few weeks of class. However, students that do not make payment to WileyPlus after the trial period has ended will lose critical course time.

When having trouble with WILEYPLUS go to <https://wpsupport.wiley.com/s/>. I do not have the answers when it comes to their software program and cannot fix problems that arise. However, there are no excuses for not contacting WILEYPLUS when encountering an issue with accessing the online assessments. Remember, Wiley does have maintenance issues and upgrades on occasion, which closes the site down temporarily.

## Canvas Support

If students encounter technical problems with **Canvas**, they must call the **Canvas Help Line (844-612-7421)**. The support is available 24/7 to give assistance. Familiarize yourself with the

Canvas website. Access your course directly by typing the following URL: <https://PLNU.instructure.com> and using your seven-digit student ID number than your Canvas Username and your birth date (mm/dd/yyyy) as the Password. Go through the Canvas Tutorials. If any student has questions concerning the course, they should contact the instructor ASAP.

## WileyPlus Ask the Instructor Tab

**Do not** use the “Ask the Instructor” option located in WileyPlus. If a student asks for help under this tab, they will receive no response from the instructor. All help questions must be emailed through Point Loma email.

## Course Structure/ Approach/ Deadlines

Student learning and course engagement will focus on e-textbook reading, lecture, in-class exercises, company analysis, and WileyPlus assignments. This is a structured course where homework and tests are open book. So, it is the student’s responsibility to meet the scheduled due dates as indicated in the course schedule. A missed deadline without a plausible reason (military duty, surgery, or other emergencies) will amount to a zero score. If you need an extension, obtain the instructor’s approval prior to the deadline of an assignment. It is the student’s responsibility to keep track of their grades and progress in Canvas. Students who have questions about their grades should email the instructor right away. The instructor has posted office hours in Canvas and on the course syllabus.

Note that the schedule and assignments are subject to change at the discretion of the instructor and the college. I will announce changes in class and through PLNU email or Canvas early enough to provide adequate time to complete assignments. It is your responsibility to maintain your schedule. I will not consider an absence an excuse for not keeping your schedule updated. Please check your PLNU email and Canvas announcements daily. Please review the Canvas navigational tabs and modules for more detail regarding course schedule, assignments and due dates.

## Attendance / Participation /Withdrawal

Class attendance is mandatory. During class period, students are required to take an active part in the ongoing discussion within lecture and problem solving.

During the semester, attendance will be tabulated each class period in a few different ways. By your physical presence in class, by evidence of completing required course activities like submitting homework assignments, and taking tests by the due dates. You will be dropped from the course, if there is evidence of a student’s failure in not attending class and not completing assignments by the due dates. At that point, I will not allow students to reenter the course. Students who do not complete the first two weeks of required assignments will be automatically dropped, no exceptions. If you decide to drop the course on your own, you will need to do so officially through Admissions and then notify me, your instructor.

If a student does not withdraw from the course and fails to complete the requirements of the course, they probably will receive a failing grade. Additionally, students that miss four (4) classes during a semester period will be automatically dropped from the course.

## Student Requirements

Students are required to bring to each class their course textbook, internet device, a notebook, and a hand-held basic calculator. Cell phones are not accepted as a calculator and must be put away during the class period. Further, students are required to come to class on time, stay for the entire period, answer questions, complete all in-class problems, and get involved in the class share-pair discussions. Optional bonus points may be awarded at the end of the semester to students who have shown an exceptional attendance record, strong involvement in classroom problem solving during pair-share and note-share, and an overall positive contribution during the entire semester. These extra points could assist a student's in moving up to the next highest letter grade if they are close to a grade borderline.

## Course Points

The total points a student can earn for this course is 1000. Course failure is achieving points below 600 points. Point totals can be found in the grading section of Canvas and WileyPlus after completion of an assignment throughout the course. If you have any concerns about point calculations contact the instructor.

## Assignment Test Makeup

All tests are finalized on the due date. Once closed, they will not be open for any reason. Therefore, students cannot make up any test that are past due. However, homework make-up assignments are at the discretion of the instructor. All makeup assignment requests to the instructor must be made through PLNU email. Upon approval of an extension, past due homework assignments will only be open on the Monday one week before finals week commences.

## Assessment Tools

Several assessments will evaluate a student's course performance. The means of assessment will comprise eight (8) WileyPlus Homework Assignments, eight (8) WileyPlus Chapter Multiple-Choice Tests, eight (8) WileyPlus Chapter Problem Solving Tests, three (3) Quarterly Chapter Tests, one (1) Final Exam and One (1) Group PowerPoint presentation encompassing the industry analysis.

## Assessment Grading Point Scale

Type of Assignment	Quantity	Points Each	Total Points
Wiley Weekly Chapter Homework	8	25 pts.	300 pts.
Wiley Weekly Chapter Test # 1 Multiple Choice	8	7.5 pts.	150 pts.
Wiley Weekly Chapter Problem Test # 2P	8	7.5 pts.	150 pts.
Quarterly Tests	3	50 pts.	150 pts.
Final Exam	1	50 pts	50 pts.
Company Analysis Presentation	1	200 pts.	200 pts.
Total Course Points			1000 pts.

## Weekly Course Schedule

Class Periods	Chapters	Chapter Topics Covered	Due Dates Assignments	
			OPEN	CLOSE
WEEK 1 9/05	No Class	Review Syllabus, Register WileyPlus & Review WileyPlus Resources	9/05	9/11
WEEK 2 9/12	Chapter 5 Wiley	Wiley: Cost-Volume-Profit	9/12	9/18
WEEK 3 9/19	Chapter 7 Wiley	Wiley: Incremental Analysis	9/19	9/25
WEEK 4 9/26	Quarterly Test # 1	-WileyPlus Test: Chapter 5 & 7 - Company Analysis PowerPoint Review	9/26	10/02
WEEK 5 10/03	Chapter 9 Wiley	Wiley: Budgetary Planning	10/03	10/09
WEEK 6 10/10	Chapter 10 Wiley	Wiley: Budgetary Control and Responsibility Accounting	10/10	10/16
WEEK 7 10/17	Quarterly Test # 2	-WileyPlus Test: Chapter 9 & 10 - Fraser Financial Statements	10/17	10/23
WEEK 8 10/24	Chapter 12 Wiley	Wiley: Planning for Capital Investments	10/24	10/30
WEEK 9 10/31	Chapter 13 Wiley	Wiley: Cash Flow Statement	10/31	11/06
WEEK 10 11/07	Quarterly Test # 3	-WileyPlus Test: Chapter 12-13 - Free Cash Flow Stock Valuation Model.	11/07	11/13
WEEK 11 11/14	Chapter # 14 Wiley	Wiley: Financial Analysis	11/14	11/20
WEEK 12 11/21	Appendix A Wiley	Wiley: Time Value Money	11/21	11/27
WEEK 13 11/28	No class	No Class 11/11	11/28	12/04
WEEK 14 12/05	Chapter 1-5 Fraser	PowerPoint Draft Due	12/05	12/11
WEEK 15 12/12	Presentation Fraser /Wiley	Group Presentation (Upload PowerPoint in Canvas by 12/12)	12/12	12/18
WEEK 16 12/19	Quarterly Test # 4	WileyPlus: Chapter 14 & Time Value Money	12/12	12/19

## Letter Grade Scale

Points	Grade
931 - 1,000 points	A
900 - 930 points	A-
870 - 899 points	B+
830 - 869 points	B
800 - 829 points	B-



Points	Grade
770 - 799 points	C+
730 – 769 points	C
700 - 729 points	C-
670 – 699 points	D+
630 – 669 points	D
600 – 629 points	D-
<600 points	F

## Weekly Assignments

It is advised that the students come to class to be successfully prepared to receive top assignment and test scores. During a class period, we will be reviewing the homework exercises (problems) and the test multiple choice questions. The WileyPlus chapter homework and tests will only be open for one week. The student must complete the assignments by the due date as indicated in the course schedule. Learn time management skills by putting time aside to get your work completed promptly. Once closed the assignments will not be reopened. Please refer to the Course Schedule for specific dates and times. Additionally, there is not an option to stop and start the tests. Once a test is open, it must be completed.

## Homework

This assignment will comprise the learning objectives that are listed on the first page of each e-text chapter. **Students will have up to three attempts to complete the exercises. After the second attempt, a solution will display describing the steps to solve the exercise.** There is no time limit for this assignment. Students can submit homework prior to the scheduled deadline but will not be able to submit a homework assignment after the scheduled deadline. I will be monitoring the homework as students work through each attempt while providing constructive feedback to guide students along the way to achieve success within the assignment. I cannot read minds when reviewing attempts. So, I expect that when students are confused about a step or not understanding a principle, immediately send me a message through Canvas inbox. To access the assignments, click on assignments in the navigational tab of canvas, and select the chapter designated for a particular week. It is encouraged that students read each chapter e-text, watch the lecture and problem-solving videos in Wiley Plus Course Resources before starting the homework. At any point while completing this assignment, if you get stuck contact the instructor **only** through Canvas.

## Chapter Test # 1

This multi-choice chapter test will consist of applying all the chapter learning objectives as found at the beginning of each chapter. **There are twenty-five questions in each test and timed to be completed within two hours. Students will have one attempt at picking the correct answer for each question.** Once started this test must be completed. So, there is no stopping and starting the test. Ensure that you have put enough time aside and have a good internet connect. A student can submit the test prior to the scheduled deadline but will not be able to

submit a test after the scheduled deadline as indicated in the course syllabus. I will evaluate the test once completed by the student providing feedback as to areas needed for additional study for improvement. It is encouraged that students review e-text concepts. Additionally, in WileyPlus course resources, students should watch the lecture video series, review the flashcards, take the practice quizzes, and review the exercise videos. To access the assignments, click on assignments in the navigational tab of canvas, and select the chapter designated for a particular week. If students have any questions, they should contact the instructor before starting the test.

## Chapter Test # 2

This comprehensive chapter test will consist of applying learning objectives within the chapter as specified by the instructor. **This test will be timed and must be completed within three hours. Students will have two attempts at arriving at the correct solution.** There is no stopping and starting the test. Ensure that you have put enough time aside and have a good internet connection. A student can submit the test prior to the scheduled deadline but will not be able to submit a test after the scheduled deadline as indicated in the course syllabus. I will evaluate the test once completed by the student providing feedback as to areas needed for improvement. It is encouraged that before starting the comprehensive problem test, students should review the exercise and problem videos located in WileyPlus resources. To access the assignments, click on assignments in the navigational tab of canvas, and select the chapter Test # 2 designated for a particular week. Any questions, contact the instructor before you start the test.

## Quarterly Tests

The quarterly tests will consist of applying learning objectives from the specific chapters as indicated in the course schedule. These in-class open-book tests will be timed and must be completed by the end of the class period. Students will have only one attempt at arriving at the correct solution. There is no stopping and starting the test. Ensure that are bringing a computer or similar device to class to access the test through Canvas-Wiley. It is encouraged that students review e-text concepts, the lecture notes, video in Wiley resources and flashcards, and take the practice quizzes.

## Final Exam

Successful completion of this class requires taking the final examination on its scheduled day. The final will consist of definitions and concepts found in Fraser chapter #5, Wiley chapter # 14, the industry analysis project, and time value of money. These in-class open-book tests will be timed and must be completed within a two-hour window. Students will have only one attempt at arriving at the correct solution. There is no stopping and starting the test. Ensure that are bringing a computer or similar device to class to access the test through Canvas-Wiley. It is encouraged that students review e-text concepts, the lecture notes, video in Wiley resources and flashcards, and take the practice quizzes.



## Academic Integrity

Academic dishonesty of any type by a group provides grounds for disciplinary action by the instructor or college. In written work, no material may be copied from another without proper quotation marks and appropriate documentation. By enrolling in a face-to face / remote / distance education course, you agree that you are the person accessing and completing the work for this course and will not share your username and password with others. Plagiarism is the act of using another person's words or ideas as if they were your own. Sources of quotations, paraphrases, and summaries must be properly documented according to APA format. This applies to all writing, including discussions. Plagiarism prevention tools in Canvas can be used by both group and instructor to check written submissions. Because plagiarized work typically earns failing grade and puts the plagiarizer at risk of failing the course and/or facing misconduct charges, please discuss source use with me whenever you have any citation concerns or questions—I am here to support your success. When in doubt, always ask first! When in doubt, always ask first!

## Industry / Corporation Analysis

In this exercise, students will position themselves as security analysts working for a mutual fund company. The goal is to select an optimal company in a sector (industry) for the purposes of adding growth to a fund's portfolio to improve investor value (return on investment).

I will be assigning 3-4 students to a group during the first test day of the course. The groups will choose two competitor firms in an industry of their choice (Home Depot - Lowe's, Macy's - Dillard's, Starbucks - Duncan Donuts etc.). Group must email their company selections to the instructor before the class starts chapter # 9. Any non-approved firms will result in a score of zero for this assignment.

Students will search the internet to acquire a copy of both firm's 2022 & 2023 annual reports (SEC Form 10-K). Students following a rubric will complete a fundamental analysis using the **five** most recent years of financial data. The ratios that must be included in the analysis include the liquidity ratios, activity ratios, debt ratios, profitability ratios, and market ratios. Students will compare ratios within each company (intracompany), between companies (intercompany) and to the industry averages (benchmarking). Students will need to pay for a month's subscription to Morningstar Data and Analytics services to acquire industry ratios **unless** they can acquire them elsewhere.

The group presentation is schedule on 12/12. All members of the group must contribute to the twenty-five (25) minute presentations. Put your PowerPoint on a USB to ease the transitions between groups. All students must attend the presentation unless prior arrangements are made with the instructor. Students that follow the rubric requirements tend to achieve higher scores on this completed assignment. Leave five (5) minutes at the end of your presentation to discuss a conclusion regarding the best company to invest in. The PowerPoint must be uploaded into canvas located in assignments by 12/12.

<b>RUBRIC for Grading Public Company Analysis</b>		<b>Point Range</b>	<b>Your Score</b>
<b>Title</b>	There was a descriptive title that fully encapsulated the main focal point of your paper	<b>0-5</b>	
<b>Introduction</b>	The introduction adequately introduces the reader to the firm's background, vision, mission, product lines, trends, and financial strategies (one page).	<b>0-5</b>	
<b>Financial Impacts</b>	The Management's Discussion, Analysis of Financial Condition, and Results of Operations were reviewed. The group discussed the significant financial accounting impacts that both firms are facing both positive and negative in the most recent year (2023 or 2024). The group must reference all annual reports used.	<b>0-5</b>	
<b>Horizontal and Vertical Analysis</b>	The group constructed a horizontal and vertical chart using the <b>consolidated income statements (only)</b> over the most recent five-year period of data. The group satisfactorily evaluated the most significant financial changes from each of the firms. The group offered their insights, reasons, and inferences as to why these changes occurred.	<b>0-15</b>	
<b>Free Cash Flow Stock Model</b>	The group properly calculated the firm's current value by correctly implementing a <b>Free Cash Flow Stock Valuation Model</b> . Review in class period on 11/17.	<b>0-15</b>	
<b>Financial Ratio Calculations</b>	The group generated a financial ratio chart by using the three most recent years of financial data. Included in the ratio analysis were the liquidity, activity, debt, profitability, and market ratios.	<b>0-15</b>	
<b>Intracompany Intercompany Benchmarking Analysis</b>	Using the most significant financial ratio differences, the group examined and compared the ratios within each company (intracompany), between companies (intercompany) and to the industry averages (benchmarking). The group adequately explained and inferred as to why these significant differences or changes have occurred.	<b>0-20</b>	
<b>Conclusion</b>	The group concluded discussing and explaining substantially why or why not they would recommend or not recommend these companies to creditors and investors? The group commented as to if they would purchase shares of stock in any of the companies analyzed and why.	<b>0-10</b>	
<b>Mechanics</b>	The presentation should consist of 15 -18 slides minimum with 75-100 words in the slide speaker notes. The financial analysis calculations, references, graphs, charts, and title page can be included in the slide count. The use of APA was implemented. Information taken from the annual reports were correctly cited and referenced. The presentation was 25 minutes minimum.	<b>0-10</b>	
<b>Maximum Total Points</b>		<b>100</b>	

## Course Policies

- Assignments submitted as a requirement for another class may not be submitted for an assignment in this class.
- The Industry Analysis PowerPoint presentation must be original work, properly referenced, correctly cited, and the criteria followed.

- All work is to be submitted in the appropriate professional style and format. Standard oral and written English is always used in the NAU classroom.
- Any group found **creating fictitious material or content** will automatically receive an “F” for the course.
- All assignments must be turned in on the due dates specified in the syllabus. Late work will not be accepted unless there are extreme circumstances that are unexpected and unavoidable.
- Computer literacy is assumed, and connectivity is the group’s responsibility. Have a back-up plan for accomplishing course requirements. **Take homework and tests early** in the week so computer or connectivity issues do not pose problems with meeting course requirements.
- Assignments may not be made up unless arrangements to do so are made in advance or the reason is extreme, unexpected, and unavoidable.
- Proper tone and attitude in all on-line discussions is required to maintain the professional atmosphere that reflects higher education.
- This class will be a success if you take the responsibility for your own learning and share what you learned and experienced with the other participants in the class. This is your unique opportunity to display, practice, assess and improve your own learning and leadership.
- Get in the habit of checking announcements frequently for the latest information in Canvas. Students are expected to notify the instructor if they will be absent from the course for more than 1-week due to such things like military obligations, hospital surgeries, etc...
- A university education aims to expand group understanding and awareness. Thus, it necessarily involves engagement with a wide range of information, ideas and creative representations. In this course of college studies, groups can expect to encounter—and critically appraise—materials that may differ from and perhaps challenge familiar understandings, ideas, and beliefs. Groups are encouraged to discuss these matters with faculty.
- All assignments will **open at 1:00 am and close at 11:59 pm** on the **due date** in **Pacific Time Zone**. Please make sure that you coordinate your time if you are in a different time zone. Do not wait until the last minute to complete assignments. Excuses for submitting late assignments and/or exams. Late work is NOT acceptable behavior.

## Diversity Statement and Respectful Conduct

I would like our class to be a supportive learning environment that values and builds on the richly diverse identities, perspectives, and experiences of our group. Please help me develop this environment by honoring the diverse identities of your classmates and letting your instructor know (via anonymous surveys or email, for example) if an assignment, comment, etc. makes you feel uncomfortable.

In our class, you will likely encounter cultures, ideas, and values that differ from your own. These are valuable opportunities to learn more about different perspectives and where they intersect with yours. We all see the world from a point of view informed by our experiences and backgrounds, and what we read and discuss can open new windows through which to understand both our course content and world around us. You are encouraged to contribute your ideas about course content freely, but please remember to demonstrate respect for your

classmates and instructor. We all have unconscious biases that stem from our experiences, and recognizing and discussing them can lead to unexpected insights.

Conversely, disrespectful or threatening responses tend to shut down conversation and insight, and so these kinds of comments will be promptly addressed by your instructor. To keep our interactions safe and productive, please know that anyone who repeatedly engages in disrespectful or otherwise inappropriate behavior will be locked out of the discussion for the week and/or face group misconduct charges. Please join me in creating a comfortable and productive learning environment for us all.

It is our intent that groups from all diverse backgrounds and perspectives will be well served by this course, that your learning needs be addressed both in and out of class, and that the diversity that groups bring to this class be viewed as a resource, strength and benefit. We strive to present materials and activities that are respectful of diversity: gender, sexuality, disability, age, socioeconomic status, ethnicity, race, and culture. Your suggestions to increase diversity-- e.g., materials that present course topics from other perspectives or more inclusive activities-- are encouraged and appreciated. Please let us know ways to improve the effectiveness of the course for you personally, or for other groups or group groups.

## Community Guidelines

Establishing a few ground rules for respectful behavior in our online classroom can help us all feel more comfortable learning together in this space. Sometimes called “netiquette,” the community guidelines below are designed to ensure that our conversations are respectful, rewarding, and productive.

- **Participate.** Reading the posts of others is helpful for you, but you must also do your part to be helpful for the group. Share your ideas to strengthen our discussion, and don't wait until the last minute to contribute. Encourage others to participate by responding to their ideas. Be involved, but do not dominate a discussion with too many posts.
- **Remember the human.** This common Internet mantra means that even though we may not be face to face, there is a real person behind each discussion post. Do not write something that you would not feel comfortable saying in an in-person classroom setting. Discuss ideas, not people. In other words, do not attack classmates for expressing their opinions; instead, discuss your position on the *ideas* that have been presented. Be kind and understanding with your classmates to keep our environment positive and productive.
- **Help others.** We will be working together all semester, so let's try to be a good team. If you can help a classmate with a question, please do! Your efforts will be appreciated by both groups and instructor.
- **Respect other people's time.** Your posts should be focused, organized, and clear so that your classmates can quickly see your point and evidence. Another way to respect people's time is to look for answers before asking for help. For example, if you can't find something or you don't remember when an assignment is due, look through the syllabus and other course documents for the answer. Ask for help when you truly need it.

- **Edit and proofread before posting.** We have lots of posts to read, so yours needs to be as clear as it can be. Please review and edit what you have written before posting.
- **Don't shout.** TYPING IN ALL CAPITALS MEANS YOU ARE SHOUTING AT US! Don't do it. The same can be said of repeated exclamation marks!!!!!!!!!!
- **Use emoticons sparingly.** Social media and texting have given us lots of fun options to add tone to a message. Because a smiley face or wink can help to establish the intended tone of a comment, you are welcome to use common emoticons occasionally. Too many emoticons can be difficult to process, so don't overdo it. :-)
- **Don't attack.** Personal attacks are unacceptable in the classroom, whether in person or online. If you see a conflict developing, try to calm things down if you feel comfortable doing so. If you feel attacked, contact your instructor. We all have biases, and sometimes we are not aware of how what we say may be viewed by others, so let's all try to be generous and kind in our responses to one another. Everything we do in Canvas is permanent, so please think very carefully about your tone before submitting a post. If you don't, that mistake might haunt you for the rest of the semester.

## Emergency Plan

If our course or instructor unexpectedly becomes unavailable, continue following the schedule to complete assignments, which will be submitted when access is restored. In emergency situations, college updates will be provided via the emergency notification system and social media.

## PLNU Academic Accommodations Policy

PLNU is committed to providing equal opportunity for participation in all its programs, services, and activities. Groups 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 group'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 group is enrolled each semester.

PLNU highly recommends that groups 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.

Groups 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 group's responsibility to make the first contact with the EAC.

## 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 Recording Policy**

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.

## **Artificial Intelligence Policy**

You are allowed to use Artificial Intelligence (AI) tools (e.g., ChatGPT, Gemini Pro 1.5, Grammarly Go, Perplexity, etc.) to generate ideas, but you are not allowed to use AI tools to generate content (text, video, audio, images) that will end up in any work submitted to be graded for this course. If you have any doubts about using AI, please gain permission from the instructor.

## **Spiritual care**

PLNU strives to be a place where you grow as a whole person. To this end, we provide resources for our Graduate 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 or a desire to meet or share any prayer requests with the onsite chaplain, you may email Dr. Sylvia Cortez Masyuk at [scortezm@pointloma.edu](mailto:scortezm@pointloma.edu). In addition, on the MV campus there is a prayer chapel on the third floor. It is open for use as a space set apart for quiet reflection and prayer.

## **Sexual Misconduct and Discrimination**

Point Loma Nazarene University faculty are committed to helping create a safe learning environment for all groups. If you (or someone you know) have experienced any form of sexual discrimination or misconduct, including sexual assault, dating or domestic violence, or stalking, know that help and support are available through the Title IX Office at [pointloma.edu/Title-IX](http://pointloma.edu/Title-IX). Please be aware that under Title IX of the Education Amendments of 1972, it is required to disclose information about such misconduct to the Title IX Office.

If you wish to speak to a confidential employee who does not have this reporting responsibility, you can contact Counseling Services at [counselingservices@pointloma.edu](mailto:counselingservices@pointloma.edu) or find a list of campus pastors at [pointloma.edu/title-ix](http://pointloma.edu/title-ix).