

## ACC 2002 Syllabus



Fermanian School of Business  
ACC 2002, Principles of Managerial Accounting  
3 Credit hours – Spring 2025

<b>Meeting days:</b> Tuesday/Thursday	<b>Professor:</b> Stephen Christie, Ph.D., CMA
<b>Meeting times:</b> 1:30pm – 2:45pm – Section 4 3:00pm – 4:45pm – Section 5	<b>Cell Phone:</b> 909.519.1185 <b>Office location:</b> FSB 135
<b>Meeting location:</b> FSB 104	<b>E-mail:</b> <a href="mailto:schristi@pointloma.edu">schristi@pointloma.edu</a>
<b>Final Exam:</b> <b>Section 4: 1:30pm – 4:00pm – May 8, 2025</b> <b>Section 5: 4:30pm – 7:00pm – May 6, 2025</b>	<b>Office Hours:</b> Tuesday / Thursday Mornings (via Zoom); Tuesday / Thursday Afternoon (after 4:30pm); or by appointment (via Zoom)

### 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

Upon successful 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 15 weeks. Specific details about how the class meets the credit hour requirement can be provided upon request.

## REQUIRED TEXT AND STUDY RESOURCES

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**Text:** Warren, Jones, Tayler, Financial and Managerial Accounting, 15th edition, Cengage Learning

**Online Homework Management System:** CengageNow2 Access Key

**Resources:** Personal Computer with Microsoft Excel / Word;  
Simple calculator (no electronic communication/recording devices)

## LOMABOOKS

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This course is part of our course material delivery program, LomaBooks. The bookstore will provide each student with a convenient package containing all required physical materials; all digitally delivered materials will be integrated into Canvas.

You should have received an email from the bookstore confirming the list of materials that will be provided for each of your courses and asking you to select how you would like to receive any printed components (in-store pick up or home delivery). If you have not done so already, please confirm your fulfillment preference so the bookstore can prepare your materials.

For more information about LomaBooks, please go: [HERE](#)

## CENGAGE

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We will be using the CengageNOWv2 online access for this course. Instructions for accessing and registering for our course in Cengage are provided in Canvas under the Required Materials and Recommended Resources section.

## CLASS ACTIVITIES (ASSESSMENT AND GRADING)

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**Individual Homework:** Homework assignments will be completed through the CengageNow website. Homework will consist of exercises, and problems from the end of each chapter. They will reinforce the most important chapter points. Homework assignments will be available approximately one week prior to the due date of such assignments. All homework assignments must be completed (via CengageNow) no later than 7:00am on the date the homework assignment is due. Late homework will not be accepted. Students who complete and understand the homework will learn and retain the material and perform better on exams.

**Quizzes:** Quizzes will be given during the semester and will consist of multiple choice questions based primarily on the concepts and terminology included in the textbook and lectures. All quizzes are scheduled and to be completed in Canvas and are timed. Read the instructions carefully prior to beginning the quiz. No makeup quizzes will be given.

**Exams:** The exams may include multiple-choice, problems, or essay questions based on text material, class discussions, and homework assignments. No makeup exams will be given without prior permission. Bring simple calculators, pencils, and eraser to all exams. A make-up exam (if granted) may be different from the original examination. The final exam will be comprehensive. See Tentative Schedule for the dates of midterm and the final exam. The professor will provide a makeup exam only for absences officially excused by the university provost or for emergencies completely beyond a student's control, such as a documented illness or injury. You must coordinate any conflict with one of these exams with the professor as soon as you discover it, preferably not later than 48 hours prior to the exam.

**Class Participation, Group Work, & 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, prepared and in your seat when the class session begins. Punctuality is an important attribute in any successful business endeavor. If you are late to class two times, it will be counted as one absence. There are points available for class participation, as noted in the Assignment section of this syllabus.

Students may be excused from class for inappropriate computer/cell phone usage and the class will be counted as an unexcused absence for grading purposes.

## PLNU & COURSE POLICIES

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1. **Professionalism:** The guiding norm for the conduct of this class will be respect. Students are expected to exhibit respect to all who are part of the learning experience and students can expect to receive respect in return. Any deviations from this norm will be grounds for an immediate request to leave the class. As a function of respect, students are expected to prepare for class and hold to the highest levels of professionalism including integrity and honesty, respectfulness, punctuality and mature leadership. Exemplary behavior is expected in the classroom.

2. **Academic Honesty:** 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 in the university Catalog. See [Academic Policies](#) for definitions of kinds of academic dishonesty and for further policy information.
3. **Student Responsibility:** Each student is responsible for individual learning. As such, each student must: Read all chapters assigned prior to class, participate in the class discussion, and ask appropriate questions during class to further your understanding. On many occasions the professor will ask if everyone understands or if anyone has any questions. If students do not ask for additional help with the concept(s), students are telling the professor that they understand the concept(s) up to that point AND the students give the professor permission to move on to the next concept or topic. It is the responsibility of each student to seek assistance from the professor outside of class if there are still questions. Think! Earning an undergraduate degree isn't about knowing how to regurgitate information that someone told you – it means that you know how to think and problem solve on your own.
4. **Attendance and Participation:** 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 the appropriate grade for their work and participation.
5. **Late Work:** Late work **will not be accepted except under extreme circumstances**, and unless approved by the professor prior to the assignment date, and provided that the request is reasonable and has merit. Note: If the assignment is to be submitted via Canvas, the opportunity to submit the assignment will end at the stated time and you will not be able to earn credit for that particular assignment.
6. **Quizzes:** Additional quizzes will be given at the discretion of the professor. If a student is late or absent, the quiz cannot be made up.
7. **Grading Standards:** Each student will be evaluated on quiz scores, homework, the case problem, and test scores. Each student is expected to perform in a manner consistent with college requirements.
8. **Examinations:** The concepts tested will be based on the reading, lecture, and homework.
9. **Schedule Changes:** The information in this syllabus is subject to change. Any such changes will be announced in class and/or communicated via Canvas or PLNU e-mail.
10. **Canvas and e-mail:** Assignments, announcements, changes to this syllabus and other communication from the instructor, from time to time, may be made via Canvas and/or the student's PLNU e-mail address. Students are required to review their Canvas and PLNU e-mail daily.
11. **Mobile phones: and Other Mobile Devices:** The use of mobile phones, including phone calls, texting or any other purpose, is not allowed in the classroom during class meetings or examinations. Please keep mobile phones turned-off and out of sight at all times. The classroom use of tablets and PC's should only be for class-related work and not for social media or any other non-class purposes.
12. **Video or audio recording during class:** No video or audio recording of the instructor or guest speakers is allowed in class under any circumstances without the explicit written permission of the instructor and/or guest speaker.
13. **Dropping the Course:** It is the student's responsibility to maintain his/her class schedule. Should the need arise to drop this course (personal emergencies, poor performance, etc.), the student has the responsibility to follow through (provided the drop date meets the stated calendar deadline established by the university), not the professor. Simply ceasing to attend this course or failing to follow through to arrange for a change of registration (drop/add) may easily result in a grade of F on the official transcript.

14. **Final Examination Policy:** 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.
15. **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.
16. **FERPA Policy:** In compliance with federal law, neither PLNU student ID nor social security number should be used in publicly posted grades or returned sets of assignments without student written permission. This class will meet the federal requirements by distributing all grades and papers individually. Also in compliance with FERPA, you will be the only person given information about your progress in this class unless you have designated others to receive it in the “Information Release” section of the student portal. See Policy Statements in the (undergrad/ graduate as appropriate) academic catalog.
17. **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 nor allowable) 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.

18. **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 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.

19. **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. If students have questions, a desire to meet with the chaplain or have prayer requests you can contact the [Office of Spiritual Life and Formation](#).
20. **Sexual Misconduct and Discrimination:** 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 accommodations and resources are available through the Title IX Office at [pointloma.edu/Title-IX](#). Please be aware that under Title IX of the Education Amendments of 1972, faculty and staff are 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](#).

If you (or someone you know) have experienced other forms of discrimination or bias, you can find more information on reporting and resources at [www.pointloma.edu/bias](http://www.pointloma.edu/bias).

21. **PLNU Recording Notification:** 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.

## **STUDENT EVALUATION**

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1. Students will be evaluated on the following graded events:

<b><u>Graded Event:</u></b>	<b><u>Points</u></b>
Homework	224
Quizzes	180
Participation / Attendance	96
Mid-term Exams (3 @ 100 points each)	300
Final Exam (Comprehensive)	200
Total Points Available	<u>1,000</u>

2. Students will be evaluated based upon the following scale:

<b>Percent</b>	<b>Letter Grade</b>	<b>Percent</b>	<b>Letter Grade</b>	<b>Percent</b>	<b>Letter 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-
83.0-86.9	B	70.0-72.9	C-	0.0-59.9	F

Note: The above schedule presents the approximate number of total points – the actual total points are based on all assignments that encompass the whole course. The total may exceed the amount shown or may be less than the amount shown – all grades are based on a percentage of the total to be earned. Grade Earned will be determined by the percentage of total points earned! Every effort will be made to keep Canvas up to date. Questions should be directed to the professor during the semester if you are unsure of your grade status.

**COURSE SCHEDULE AND ASSIGNMENTS**

*Tentative Schedule (subject to change as needed - Check your PLNU e-mail and Canvas account daily):*

DATE	Class_#	CLASS TOPIC / READING	PTS	HOMEWORK / QUIZ DUE
01/14/25	<b>1</b>	Course Introduction		
		Syllabus review	0	Bonus Syllabus Quiz
<b>Week 1</b>		Read Chapter 15		
		Managerial accounting		
01/16/25	<b>2</b>	Read Chapter 15	15	<b>Quiz - Chapter 15</b>
		Managerial operations		
		Financial statements for manufacturing		
01/21/25	<b>3</b>	Read Chapter 15	4	Participation - Class #2
		Financial statements for manufacturing		
<b>Week 2</b>		Read Chapter 16		
		Cost accounting systems overview		
01/23/25	<b>4</b>	Read Chapter 16	15	<b>Quiz - Chapter 16</b>
		Cost accounting systems overview	20	HM-Chapter 15
		Job order cost systems-manufacturing	4	Participation - Class #3
01/28/25	<b>5</b>	Read Chapter 16	4	Participation - Class #4
<b>Week 3</b>		Job order cost systems-manufacturing		
		Job order cost systems-service		
01/30/25	<b>6</b>	Read Chapter 17	15	<b>Quiz - Chapter 17</b>
		Process manufacturers	25	HM-Chapter 16
		Cost of production report	4	Participation - Class #5
02/04/25	<b>7</b>	Read Chapter 17	4	Participation - Class #6
<b>Week 4</b>		Cost of production report		
		Journal entries for process cost system		
02/06/25	<b>8</b>	Review - exam 1	25	HM-Chapter 17
		Chapters 15 to 17	4	Participation - Class #7
02/11/25	<b>9</b>	<b>Midterm exam 1</b>	<b>100</b>	Midterm exam 1
<b>Week 5</b>		Chapters 15 to 17	4	Participation - Class #8
02/13/25	<b>10</b>	Read Chapter 20	15	<b>Quiz - Chapter 20</b>
		Cost behavior		
		Cost-Volume-Profit relationships		
		Break-even / target profit analysis		



DATE	Class #	CLASS TOPIC / READING	PTS	HOMEWORK / QUIZ DUE
02/18/25	<b>11</b>	Read Chapter 21	15	<b>Quiz - Chapter 21</b>
<b>Week 6</b>		Absorption & variable costing	<b>15</b>	HM-Chapter 20
		Analyzing operating income	<b>4</b>	Participation - Class #10
02/20/25	<b>12</b>	Read Chapter 21	<b>4</b>	Participation - Class #11
		Using absorption & variable costing		
		Analyzing market segments		
		Variable costing - service businesses		
02/25/25	<b>13</b>	Read Chapter 22	15	<b>Quiz - Chapter 22</b>
		Nature & objectives of budgeting	<b>20</b>	HM-Chapter 21
<b>Week 7</b>		Budgeting systems	<b>4</b>	Participation - Class #12
		Master budget		
02/27/25	<b>14</b>	Read Chapter 22	<b>4</b>	Participation - Class #13
		Operating budgets		
		Financial budgets		
03/04/25	<b>15</b>	Review - exam 2	<b>20</b>	HM-Chapter 22
<b>Week 8</b>		Chapters 20 to 22	<b>4</b>	Participation - Class #14
03/06/25	<b>16</b>	<b>Midterm exam 2</b>	<b>100</b>	Midterm exam 2
		Chapters 20 to 22	<b>4</b>	Participation - Class #15
03/11/25		No Class - Spring Break		
03/13/25		No Class - Spring Break		
03/18/25	<b>17</b>	Read Chapter 23	15	<b>Quiz - Chapter 23</b>
		Standard costing - overview		
<b>Week 9</b>		Budgetary performance evaluation		
		Direct material variances		
03/20/25	<b>18</b>	Read Chapter 23	<b>4</b>	Participation - Class #17
		Direct material & labor variances		
		Factory overhead variances		
03/25/25	<b>19</b>	Read Chapter 24	15	<b>Quiz - Chapter 24</b>
		Centralized & decentralized operations	<b>20</b>	HM-Chapter 23
<b>Week 10</b>		Responsibility accounting	<b>4</b>	Participation - Class #18

DATE	Class #	CLASS TOPIC / READING	PTS	HOMEWORK / QUIZ DUE
03/27/25	<b>20</b>	Read Chapter 24	<b>4</b>	Participation - Class #19
		Transfer pricing		
04/01/25	<b>21</b>	Read Chapter 25	<b>15</b>	<b>Quiz - Chapter 25</b>
		Differential analysis	<b>14</b>	HM-Chapter 24
<b>Week 11</b>		Setting product selling prices	<b>4</b>	Participation - Class #20
04/03/25	<b>22</b>	Review - exam 3	<b>15</b>	HM-Chapter 25
		Chapters 23 to 25	<b>4</b>	Participation - Class #21
04/08/25	<b>23</b>	<b>Midterm exam 3</b>	<b>100</b>	Midterm exam 3
<b>Week 12</b>		Chapters 23 to 25	<b>4</b>	Participation - Class #22
04/10/25	<b>24</b>	Read Chapter 26	<b>15</b>	<b>Quiz - Chapter 26</b>
		Capital investment analysis		
		Methods without present value		
04/15/25	<b>25</b>	Read Chapter 26	<b>4</b>	Participation - Class #24
		Methods with present value		
<b>Week 13</b>		Complicating factors		
04/17/25		<b>No Class - Easter Break</b>		
04/22/25	<b>26</b>	Read Chapter 27	<b>15</b>	<b>Quiz - Chapter 27</b>
		Lean principles	<b>20</b>	HM-Chapter 26
<b>Week 14</b>		Lean accounting	<b>4</b>	Participation - Class #25
		Activity analysis		
04/24/25	<b>27</b>	Read Chapter 14	<b>15</b>	<b>Quiz - Chapter 14</b>
		Analyzing financial statements	<b>10</b>	HM-Chapter 27
<b>Week 15</b>		Analytical methods	<b>4</b>	Participation - Class #26
		Analyzing liquidity		
04/29/25	<b>28</b>	Read Chapter 14	<b>4</b>	Participation - Class #27
		Analyzing solvency		
		Analyzing profitability		
		Corporate annual reports		
05/01/25	<b>29</b>	Review - final exam	<b>20</b>	HM-Chapter 14
		All Chapters	<b>4</b>	Participation - Class #28



DATE	Class #	CLASS TOPIC / READING	PTS	HOMEWORK / QUIZ DUE
		<b>Final Exam</b>	<b>200</b>	
05/08/25		Section 04 - 1:30 - 4:00 - Thursday		
05/06/25		Section 05 - 4:30 - 7:00 - Tuesday		

**NOTE: Do not make any travel plans for any date BEFORE your scheduled final exam. Please read the PLNU policy regarding final exam dates in the appropriate section above. Per policy, you are REQUIRED to take the final exam on the date scheduled – no exception!**