

Spring 2025 Syllabus

Accounting for Decision Making

BUS 6015: Face-to-Face

Course Information

• Course Dates: 1/13/2025 - 5/09/2025

Location: Mission Valley Regional Center

Room/Time: Rm 315 (3rd Floor), 5:30 pm to 8:15 pm

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, 12th Edition.
 (2023). Pearson. (ISBN: 13: 9780138114404)
- Morningstar Data & Analytics Services: Morningstar Investor Subscription.
- Credit Hours: 3 Credit Hours
- Drop Date: 1/26/2025: Last day to drop
- Attendance Requirement: Any four (4) class absences during the semester will result in the student being dropped from the course. Students are allowed up to three (3) provided they have prior authorization from the instructor and a valid reason (sickness....).
- Course Requirements: WileyPlus Access, Understanding Financial Statements textbook
- Course Tools: Financial calculator, Internet devise, 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

• Office Hours: I conduct ZOOM appointments. Email me at mlafond@pointloma.edu to make an office hour 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. 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 course. So, you can expect me to play an active role in our course. Personal communication between the instructor and students will take place after class, within Canvas discussions, office hours, PLNU email, announcements, and assignment

feedback. I will regularly check emails Monday–Sunday and respond within 12 hours. So, the best way to contact me is through 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 course 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!

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.

Fraser & Ormiston Material

The homework exercise and test during the first week of the course will be located in Canvas under the assignments tab in Canvas. For immediate use, students are only to obtain the e-text version from the Pearson website. The study guide is optional. The e-text information is Fraser, L.M., & Ormiston, A. Understanding Financial Statements, 12th Edition. (2023). **Pearson Website:** https://www.pearson.com/en-us/subject-catalog/p/understanding-financial-statements/P200000009885/9780138114404.

WileyPlus: Registration / Support

Within your Canvas course, click on WileyPlus Course Resources to the left in the navigational tabs or on an assignment. 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 course. 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.

Course Structure/ Approach/ Deadlines

Student learning and course engagement will focus on lecture, e-textbook reading, lecture, incourse exercises, company analysis, Fraser 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 course 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

Course attendance is mandatory. During course periods, 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 course period in a few different ways. By a student's interaction with Canvas topic discussions, actively involved in weekly group meetings, evidence of completing required course activities such as submitting homework assignments, and taking tests by the due dates. Students will be dropped from the course, if there is evidence of a failure in being actively engaged the required assessments. At that point, I will not allow students to reenter the course. Students who do not complete any 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.

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.

Weekly Assignments

Refer to the assessment and grading point scale (below), the weekly course schedule (below), and the modules tab in Canvas for assignments and due dates. Chapter assignments will only be open for one week. It is advised that students sufficiently review the chapter material (e-texts, PowerPoints and videos) to obtain optimal assignment and test scores. Learn time management skills by putting time aside to get your work completed promptly. Once closed the assignments will not be reopened. Additionally, there is not an option to stop and start the tests. Once a test is open, it must be completed.

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.

Assessments

Several assessments will evaluate a student's course performance. The means of assessment will comprise one (1) Fraser Multiple Choice Test, seven (7) WileyPlus Homework Assignments, seven (7) WileyPlus Chapter Multiple-Choice Tests, seven (7) WileyPlus Chapter Problem Tests, sixteen (16) Group Weekly Progress Report, four (4) Quarterly Tests and One (1) Group Company PowerPoint Video Presentation encompassing a comprehensive industry analysis.

Assessments & Grading Point Scale

Type of Assignment	Quantity	Points Each	Total Points
Fraser Homework (25) / Comprehensive MC Test (25)	2	25	50
Wiley Weekly Chapter Homework	7	20	140
Wiley Weekly Chapter Test # 1 Multiple Choice	7	20	140
Wiley Weekly Chapter Problem Test # 2	7	20	140
Weekly Group Progress Report	14	15	210
WileyPlus Quarterly Tests	4	30	120
Corporate Analysis Video PowerPoint Presentation	1	200	200
Total Course Points			1000 pts.

Weekly Course Schedule

Course Periods	Chapters	Chapter Topics Covered	Due Dates <u>Assignments</u> OPEN CLOSE	
WEEK 1 1/13	Chapter 1-3 Fraser	Fraser: Financial Statement Concepts: Homework	1/13	1/26
WEEK 2 1/20	Test Ch 1-3 Fraser	Fraser: Financial Statement Concepts: Comprehensive Test	1/20	1/26
WEEK 3 1/27	Chapter 5 Wiley	Wiley: Cost-Volume-Profit	1/20	1/26
WEEK 4 2/03	Chapter 7 Wiley	Wiley: Incremental Analysis	2/03	2/09
WEEK 5 2/10	Quarter 1 Test	Class Lecture Corporate Analysis In-Class Test Wiley Ch 5 & 7	2/10	2/16
WEEK 6 2/17	Chapter 9 Wiley	Wiley: Budgetary Planning	2/17	2/23
WEEK 7 2/24	Chapter 10 Wiley	Wiley: Budgetary Control and Responsibility Accounting	2/24	3/02
WEEK 8 3/03	Quarter 2 Test	Class Lecture and Activity In-Class Test Wiley Ch 9 & 10	3/03	03/09
WEEK 9 3/10	No-Class	Spring Break	3/10	3/16
WEEK 10 3/17	Chapter 12 Wiley	Wiley: Capital Budgeting Concepts	3/17	3/23
WEEK 11 3/24	Chapter 13 Wiley	Wiley: Cash Flow Statement	3/24	3/30
WEEK 12 3/31	Quarter 3 Test	Class Lecture and Activity In-Class Test Wiley Ch 9 & 10	3/31	4/06
WEEK 13 4/07	Chapter # 14 - Wiley	Wiley: Financial Ratio Analysis	4/07	4/13
WEEK 14 4/14	PowerPoint	Corporate Analysis- PowerPoint Draft in-Progress	4/14	4/20
WEEK 15 4/21	PowerPoint	Corporate Analysis- PowerPoint Final Draft Due	4/21	4/27
WEEK 16 4/28	PowerPoint	Corporate Analysis Presentation	4/28	5/05
WEEK 17 5/06	Quarter 4 Final Test	Wiley Ch 14	5/06	5/09

Letter Grade Scale

Points	Grade
931 - 1,000 points	Α
900 - 930 points	Α-
870 - 899 points	B+
830 - 869 points	В
800 - 829 points	B-
770 - 799 points	C+
730 – 769 points	С
700 - 729 points	C-
670 – 699 points	D+
630 - 669 points	D
600 - 629 points	D-
<600 points	F

Groups

Groups will be assigned randomly at the beginning of the semester by the instructor. The groups and members can be found within a navigational tab to the left of Canvas called, "Groups" along with two assigned competitive firms. The instructor will initially select a group leader. Students can then select their own leader, if desired by the end of the first week, but must inform the instructor immediately when that change occurs. The leader acts as a coordinator of group activities and as the go to person when the instructor has questions concerning group matters. The email addresses of the group members will be available within this tab. It is up to the assigned group leaders to contact the members and attain further contact information including how they will meet weekly (via Starbucks, Zoom, Skype, or other). Besides the groups efforts in accomplishing the completion of the Corporate Analysis Video, the group may also function as an optional study and support group. Any member of the group not carrying their weight must be immediately reported to the instructor. Students failing to assist in the group project can be withdrawn from class.

Fraser and Ormiston Assignments

The homework exercise will comprise the learning objectives found within the first three chapters of the Fraser, L.M., & Ormiston, A." Understanding Financial Statements" textbook. Students will have two attempts to complete the multiple-choice exercises with the best attempt being saved. The homework exercises will not be timed and will be worth twenty-five (25) points.

The comprehensive multi-choice chapter test will consist of applying all the chapter learning objectives as found within the first three chapters on Fraser & Ormiston. The test is timed and must be completed within three hours. The comprehensive test is worth twenty-five (25) points. 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 homework and 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 chapter concepts. If students have any questions, they should contact the instructor before starting the homework or test.

Wiley Weekly Chapter Homework

This assignment will comprise the learning objectives that are listed on the first page of each etext 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 etext, 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.

Wiley 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 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, take the practice guizzes, 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. The multiple-choice test # 1 scores will not be available in Canvas until after the due date. The main 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 that seems to be a problem or concern and send it to the instructor. The instructor will follow up with the student.

Wiley Chapter Problem Test # 2

This test will consist of completing one or more problems located at the end of each chapter. To access the assignments, click on assignments in the navigational tab of canvas, and select the chapter Test # 2 designated for a particular week. Some problems may have an example video solution found in the Wiley course resources. Students will have two attempts (times) at arriving at the correct solution with the highest score counting as the final grade. The test will be timed and must be completed within four hours for each attempt. 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. The WileyPlus homework exercises and problem test # 2 scores are graded immediately after completion and will show up in Canvas grades. The comprehensive test # 2 problem is located in the WileyPlus will contain different numerical values for each student. 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 devise to class to access the test through Canvas-Wiley. It is encouraged that students review e-text concepts, the lecture notes, the videos in Wiley resources, and take the practice quizzes.

The Weekly Progress Report

The groups must meet for at least an hour or more each week to work on their Corporate Analysis PowerPoint Video. Each week the groups must provide the instructor with a one-to-two-page bullet point word document containing the group's activity for that week. At the top of the page put the group letter and firms assigned. Then underneath, add the length of time the meeting was held, the method of meeting, and members that participated must be indicated. The word count for each report must be at least 200+ words describing in detail what was accomplished. The reports must be a progression of the previous week's activities. Use headings as needed to separate activities. It is advised that the groups complete each rubric part of the corporate analysis in sequence from the title page to the conclusion.

Each progress report must be uploaded under the assignment section for that particular week. For instance, the first week will have as a heading "Week # 1 Progress Report". The due date for each report is the due date the weekly assignments are due. Late reports will not be accepted.

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 or Canvas email.

Corporate Analysis

In this Corporate Analysis, 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 mutual fund's portfolio to improve investor value (return on investment).

I have assigned the group two competitive firms in the same industry to be evaluated for their Croporate Analysis project. The selected firms will be found in the navigational tab under "Groups" in Canvas along with the assigned members names.

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.

RUBRIC for Grading Public Company Analysis		Point Range	Your Score
Title	There was a descriptive introductory title page that fully encapsulated the main focal point of the group's presentation.	0-10	
Introduction	The introductory slides adequately conveyed the firm's background, vision and mission statements, product lines, and trends (2- slide minimum).	0-15	
News Reports	The group accumulated and summarized the previous year's news reports uncovering the firms positive and negative news that can affect the firm's numbers (2- slide min).	0-25	
Financial Impacts	Using the "Management's Discussion, Analysis of Financial Condition, and Results of Operations," the group discussed the significant operational, financial, capital, liquidity, material changes, and strategies of each firm both positive and negative in the last year (2- slide min).	0-15	
Horizontal and Vertical Analysis	The group constructed a horizontal and vertical chart using only the consolidated income over the last five-year period. 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 (2- slides min).	0-25	_
Financial Ratios and Cash Flow Calculations	A comparative financial ratio chart was created using the three most recent years of financial data. The group calculated and analyzed the liquidity , activity , debt , profitability , and market ratios . Over the past three years, the group analyzed the Cashflow Statement plus evaluated any relevant ratios that include operational cashflow (2- slide min).	0-30	
Intracompany Intercompany Benchmarking Analysis	Evaluating significant financial ratio differences, the group 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 (3- slides min).	0-30	
Conclusion	The group concluded explaining why or why not they would recommend or not recommend these two firms as an investment opportunity to be placed in a mutual fund. Each group member commented as to if they would personally purchase shares of stock in the two companies analyzed and why (2- slides min).	0-25	
Mechanics	The presentation consisted of 18 -30 slides with 200 words in each speaker note describing the slides contents. The wording on the slides followed the presentation requirements and guidelines (refer to the course syllabus). The use of APA citations was used within the speaker notes and bullet points on each slide. The PowerPoint contained enough information to give a full 25-minute presentation. The group followed the PowerPoint Slide Presentation Guidelines. Not counted within the presentation slides are the title slide and reference slide. Though, the reference slide is absolutely required. The group must reference all annual reports in the reference slide. Maximum Total Points	0-25	

PowerPoint Slide Presentation Requirements and Guidelines

- Utilize short bullet points or brief phrases and not full sentences in each slide.
- Do not pack the slide with too many words.
- Do not use line charts for explanation. Pie charts are recommended.
- Use the speaker notes to detail the contents of a slide.
- The words on each slide must be clear without being blended in with background color.
- Highlight key points, not entire explanations.
- Find diverse bullet styles to add visual interest.
- Utilize spacing effectively between bullet points for easy readability.
- Use animation with each bullet point.
- Add visuals to each slide that captures the main point.
- There must be a 200+ minimum word count per slide located in the slide notes except for the title page and reference page.
- APA must be used within the slide's speaker notes and with the actual slide contents.
- All annual reports and/or 10K must be correctly cited and referenced.
- Plagiarism is not accepted and will result in a failure of this assignment. In other words, any information taken from any and all sources must be APA cited and referenced.

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!

Course Policies

- Assignments submitted as a requirement for another course may not be submitted for an assignment in this course.
- 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 PLNU classroom room.

- 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 course 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 course. 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 thinks 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 course 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 class mates and letting your instructor know (via anonymous surveys or email, for example) if an assignment, comment, etc. makes you feel uncomfortable.

In our course, 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 class mates 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 course, and that the diversity that groups bring to this course 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 class room 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 class room setting. Discuss ideas,
 not people. In other words, do not attack class mates for expressing their opinions; instead,
 discuss your position on the *ideas* that have been presented. Be kind and understanding
 with your class mates 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 class mate 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 class mates 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 class room, 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 course 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 course 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. 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. 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 or find a list of campus pastors at pointloma.edu/title-ix.