

Accounting 121 (Section 1)

Cost Accounting

Course Syllabus – Fall 2014

Instructor: Hugh Pforsich, PhD, MBA Office: 2098 Tahoe Phone: (916) 216-0082 Email: pforsich@csus.edu	Classroom: Amador 153 Class times: Mon/Wed 7:30-8:45am Office hours: Wed 9:00-10:30am Thurs 4:00-6:00pm
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Websites:

Course Website: <http://www.csus.edu/indiv/p/pforsichh/accy121.htm>

Online HW/Quizzes (Connect Register & Login): <http://connect.mheducation.com/class/h-pforsich-fall-2014-mw-730am-pforsich>

Lanen 3e Textbook Website: http://highered.mcgraw-hill.com/sites/0077517334/student_view0/

Required Text:

- **CONNECT online access code** (for online homework)
 - with e-text (\$125.00)
- Lanen, Anderson, Maher, **Fundamentals of Cost Accounting**, [hard cover]
 - (Optional) 4th ed., (2014) McGraw-Hill Irwin; **ISBN** -- 978-0-07-802552-5
 - (Recommended) Older, used versions and/or the e-text are acceptable (and cheaper!)

Course Description:

Emphasizing the concept of “different costs for different purposes,” this course focuses on cost accounting strategy and the decision making process. After successfully completing this course, students should have knowledge of:

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| <ul style="list-style-type: none"> • Cost concepts and behavior • Cost-volume-profit (break-even) analysis • Relevant costs for decision making • Cost estimation • Job costing • Process costing | <ul style="list-style-type: none"> • Activity-based costing • Cost allocation • Budgeting • Variance analysis • Capital budgeting |
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Grading:

	<u>Points</u>	<u>Percent (rounded)</u>
• Attendance (5 pts. dropped per unexcused absence) (5 pts. dropped per incomplete assigned LearnSmart as of class start time)	50	10 %
• Quizzes/Homework (online) (11 drop 2 = 9 @ 30 pts. each)	270	52 %
• Midterm Exam (chs. 2,3,4,5,7,8 – conceptual – in class)	100	19 %
• Final Exam (chs. 9,11,13,16, Appendix – conceptual -- in class)	<u>100</u>	<u>19 %</u>
	<u>520</u>	<u>100%</u>

Notes:

- Final course grades will be straight A, B, C, D, or F (no plusses or minuses).

Wk	Mtg	Day	Date	Chap	Chapter Topic/Assessment
2	1	Mon	8-Sep	2	Concepts and Behavior [VIDEO]; <i>LearnSmart Module 2</i>
	2	Wed	10-Sep		Concepts and Behavior [IN-CLASS]
	Due: Sat Sept 13, midnight			Ch2 online HW due (80% minimum)	
	3pm Thurs-Sept 11 to midnight Sat-Sept 13			Q2 -- 10 problems; 75 minutes [CONNECT]	
3	X	Mon	15-Sep	3	Cost-Volume-Profit [VIDEO]; <i>LearnSmart Module 5</i>
	3	Wed	17-Sep		Cost-Volume-Profit [IN-CLASS]
	Due: Sat Sept 20, midnight			Ch3 online HW due (80% minimum)	
	3pm Thurs-Sept 18 to midnight Sat-Sept 20			Q3 -- 10 problems; 75 minutes [CONNECT]	
4	X	Mon	22-Sep	4	Cost Analysis for Decision Making [VIDEO]; <i>LearnSmart Module 12</i>
	4	Wed	24-Sep		Cost Analysis for Decision Making [IN-CLASS]
	Due: Sat Sept 27, midnight			Ch4 online HW due (80% minimum)	
	3pm Thurs-Sept 25 to midnight Sat-Sept 27			Q4 -- 10 problems; 75 minutes [CONNECT]	
5	X	Mon	29-Sep	5	Cost Estimation [VIDEO]; <i>LearnSmart Module 2 (again)</i>
	5	Wed	1-Oct		Cost Estimation [IN-CLASS]
	Due: Sat Oct 4, midnight			Ch5 online HW due (80% minimum)	
	3pm Thurs-Oct 2 to midnight Sat-Oct 4			Q5 -- 10 problems; 75 minutes [CONNECT]	
6	X	Mon	6-Oct	7	Job Costing [VIDEO]; <i>LearnSmart Module 3</i>
	6	Wed	8-Oct		Job Costing [IN-CLASS]
	Due: Sat Oct 11, midnight			Ch7 online HW due (80% minimum)	
	3pm Thurs-Oct 9 to midnight Sat-Oct 11			Q7 -- 10 problems; 75 minutes [CONNECT]	
7	X	Mon	13-Oct	8	Process Costing [VIDEO]; <i>LearnSmart Module 4</i>
	7	Wed	15-Oct		Process Costing [IN-CLASS]
	Due: Sat Oct 18, midnight			Ch8 online HW due (80% minimum)	
	3pm Thurs-Oct 16 to midnight Sat-Oct 18			Q8 -- 10 problems; 75 minutes [CONNECT]	
8	X	Mon	20-Oct	Review Week --- Concepts in Chs. 2,3,4,5,7,8 on Midterm	
	8	Wed	22-Oct	Conceptual Midterm Exam: chs. 2,3,4,5,7,8 40 Questions; 80 minutes [IN-CLASS]	

Wk	Mtg	Day	Date	Chap	Chapter Topic/Assessment
9	X	Mon	27-Oct	9	Activity-Based Costing [VIDEO]; <i>LearnSmart Module 7</i>
	8	Wed	29-Oct		Activity-Based Costing [IN-CLASS]
	Due: Sat Nov 1, midnight			Ch9 online HW due (80% minimum)	
	3pm Thurs-Oct 30 to midnight Sat-Nov 1			Q9 -- 10 problems; 75 minutes [CONNECT]	
10	X	Mon	3-Nov	11	Service Dept. and Joint Cost Allocation [VIDEO]; <i>LearnSmart Module 9 (unrelated)</i>
	9	Wed	5-Nov		Service Dept. and Joint Cost Allocation [IN-CLASS]
	Due: Sat Nov 8, midnight			Ch11 online HW due (80% minimum)	
	3pm Thurs-Nov 6 to midnight Sat-Nov 8			Q11 -- 10 problems; 75 minutes [CONNECT]	
11	X	Mon	10-Nov	13	Planning and Budgeting [VIDEO]; <i>LearnSmart Module 8</i>
	10	Wed	12-Nov		Planning and Budgeting [IN-CLASS]
	Due: Sat Nov 15, midnight			Ch13 online HW due (80% minimum)	
	3pm Thurs-Nov 13 to midnight Sat-Nov 15			Q13 -- 10 problems; 75 minutes [CONNECT]	
12	X	Mon	17-Nov	16	Variance Analysis [VIDEO]; <i>LearnSmart Module 10</i>
	11	Wed	19-Nov		Variance Analysis [IN-CLASS]
	Due: Sat Nov 22, midnight			Ch16 online HW due (80% minimum)	
	3pm Thurs-Nov 20 to midnight Sat-Nov 22			Q16 -- 10 problems; 75 minutes [CONNECT]	
Thanksgiving Break (Nov 23-30)					
14	X	Mon	1-Dec	Appendix	Capital Investment Decisions [VIDEO]; <i>LearnSmart Module 13</i>
	12	Wed	3-Dec		Capital Investment Decisions [IN-CLASS]
	Due: Sat Dec 6, midnight			Appendix online graded HW (30 points; 2 attempt allowed)	
15	X	Mon	8-Dec	Optional Extra Credit [Hard copy due on 12/16/14 in my office]	
	X	Wed	10-Dec		
In-class Conceptual Final Exam: chs. 9,11,13,16, Appendix					
Monday, December 15, 2014; 8-10AM; AMD 153; Bring Scantron form #882E					

Note: Homework deadlines on this schedule are official. Homework deadlines on the CONNECT website are not official and should be ignored.