

Accounting 2 (Section 3)

Principles of Managerial Accounting

Course Syllabus – Fall 2011

Instructor: Hugh Pforsich
 Office: Tahoe 2098
 Phone: (916) 216-0082
 Email: pforsich@csus.edu
 Classroom: Amador 152
 Class times: Tu/Th 7:30–8:45am
 Office hours: W/Th 9:00–10:30am

Websites:

Course Website: <http://www.csus.edu/indiv/p/pforsichh/accy2.htm>

Online Homework (Connect Register & Login): <http://connect.mcgraw-hill.com/class/hpforsichaccy02fall2011tuth730am>

Quizzes and Exams (EZ Test Online Register & Login): <https://www.eztestonline.com/46430/index2.tpx>

Garrison 14e Textbook Website: http://highered.mcgraw-hill.com/sites/0078111005/student_view0/index.html

SacCT Course Website: <https://online.csus.edu/webct/entryPageIns.dowebct>

Required Text:

1) Garrison, Managerial Accounting, 14th Ed., Irwin/McGraw-Hill, -- ISBN 978-0-07-811100-6

- *Older, used versions or the e-text are acceptable (and cheaper!)*

2) Workbook/Study Guide for use with Managerial Accounting -- ISBN 978-0-07-731785-0

- *optional, but highly recommended*

Course Objective:

The primary objective of this course is to develop an introductory understanding of accounting information for use by management in planning and controlling operations. A framework for measuring managerial performance is developed through an analytical treatment of cost behavior under dynamic conditions by employing tools such as job costing, process costing, activity-based costing, variable costing, cost estimation, cost-volume-profit analysis, budgeting, standard costing, differential costing, and capital budgeting. The use of costs in decision-making contexts is emphasized.

Grading:

	<u>Points</u>	<u>Percentage</u>
• Attendance (includes LearnSmart)		
(5 pts. dropped per unexcused absence)	50	10 %
(5 pts. Dropped per incomplete assigned LearnSmart as of class start time)		
• Quizzes/Homework		
(11 drop 2 = 9 @ 30 pts. each)	270	52 %
• Midterm Exam (Chs. 2-7, conceptual)	100	19 %
• Final Exam (Chs. 8-10, 12-13, conceptual)	<u>100</u>	<u>19 %</u>
	<u>520</u>	<u>100%</u>

- **Note: Laptop computers may be used in the classroom, but only in the first four front rows.**

- If you have a disability and require accommodations, you need to provide disability documentation to Services to Students with Disabilities (SSWD), Lassen Hall 1008, (916) 278-6955. Please discuss your accommodation needs with me after class or during my office hours early in the semester.

Wk	Mtg	Day	Date	Chap	Chapter Topic/Assessment
1	1	Tu	30-Aug	2	Mgr Acct & Cost Concepts <i>[VIDEO]</i>
	2	Th	1-Sep		Mgr Acct & Cost Concepts <i>[IN-CLASS]</i>
Due: Sat Sep 3, midnight				Ch2 online HW due (80% minimum)	
3pm Thurs-Sep 1 to midnight Sat-Sep 3				Q2 -- 10 problems; 60 minutes [EZ Test Online]	
2	X	Tu	6-Sep	3	Job-Order Costing <i>[VIDEO]</i>
	3	Th	8-Sep		Job-Order Costing <i>[IN-CLASS]</i>
Due: Sat Sep 10, midnight				Ch3 online HW due (80% minimum)	
3pm Thurs-Sep 8 to midnight Sat-Sep 10				Q3 -- 10 problems; 60 minutes [EZ Test Online]	
3	X	Tu	13-Sep	4	Process Costing <i>[VIDEO]</i>
	4	Th	15-Sep		Process Costing <i>[IN-CLASS]</i>
Due: Sat Sep 17, midnight				Ch4 online HW due (80% minimum)	
3pm Thurs-Sep 15 to midnight Sat-Sep 17				Q4 -- 10 problems; 60 minutes [EZ Test Online]	
4	X	Tu	20-Sep	5	Cost-Volumn-Profit Relationships <i>[VIDEO]</i>
	5	Th	22-Sep		Cost-Volumn-Profit Relationships <i>[IN-CLASS]</i>
Due: Sat Sep 24, midnight				Ch5 online HW due (80% minimum)	
3pm Thurs-Sep 22 to midnight Sat-Sep 24				Q5 -- 10 problems; 60 minutes [EZ Test Online]	
5	X	Tu	27-Sep	6	Variable Costing & Segment Reporting <i>[VIDEO]</i>
	6	Th	29-Sep		Variable Costing & Segment Reporting <i>[IN-CLASS]</i>
Due: Sat Oct 1, midnight				Ch6 online HW due (80% minimum)	
3pm Thurs-Sep 29 to midnight Sat-Oct 1				Q6 -- 10 problems; 60 minutes [EZ Test Online]	
6	X	Tu	4-Oct	7	Activity-Based Costing <i>[VIDEO]</i>
	7	Th	6-Oct		Activity-Based Costing <i>[IN-CLASS]</i>
Due: Sat Oct 8, midnight				Ch7 online HW due (80% minimum)	
3pm Thurs-Oct 6 to midnight Sat-Oct 8				Q7 -- 10 problems; 60 minutes [EZ Test Online]	
7	X	Tu	11-Oct	Review Week --- Concepts in Chs. 2,3,4,5,6,7 on Midterm	
	X	Th	13-Oct		
3pm Thurs-Oct 13 to midnight Sat-Oct 15				Conceptual Midterm Exam: Chs. 2,3,4,5,6,7 -- 50 Questions; 100 minutes [EZ Test Online]	
8	X	Tu	18-Oct	8	Profit Planning <i>[VIDEO]</i>
	8	Th	20-Oct		Profit Planning <i>[IN-CLASS]</i>
Due: Sat Oct 22, midnight				Ch8 online HW due (80% minimum)	
3pm Thurs-Oct 20 to midnight Sat-Oct 22				Q8 -- 10 problems; 60 minutes [EZ Test Online]	
9	X	Tu	25-Oct	9	Flexible Budgets & Performance Analysis <i>[VIDEO]</i>
	9	Th	27-Oct		Flexible Budgets & Performance Analysis <i>[IN-CLASS]</i>
Due: Sat Oct 29, midnight				Ch9 online HW due (80% minimum)	
3pm Thurs-Oct 27 to midnight Sat-Oct 29				Q9 -- 10 problems; 60 minutes [EZ Test Online]	

10	X	Tu	1-Nov	10	Standard Costing [VIDEO]
	10	Th	3-Nov		Standard Costing [IN-CLASS]
Due: Sat Nov 5, midnight				Ch10 online HW due (80% minimum)	
3pm Thurs-Nov 3 to midnight Sat-Nov 5				Q10 -- 10 problems; 60 minutes [EZ Test Online]	
11	X	Tu	8-Nov	12	Differential Analysis [VIDEO]
	11	Th	10-Nov		Differential Analysis [IN-CLASS]
Due: Sat Nov 12, midnight				Ch12 online HW due (80% minimum)	
3pm Thurs-Nov 10 to midnight Sat-Nov 12				Q12 -- 10 problems; 60 minutes [EZ Test Online]	
12	X	Tu	15-Nov	13	Capital Budgeting [VIDEO]
	12	Th	17-Nov		Capital Budgeting [IN-CLASS]
Due: Sat Nov 19, midnight				Ch13 online HW due (80% minimum)	
3pm Thurs-Nov 17 to midnight Sat-Nov 19				Q13 -- 10 problems; 60 minutes [EZ Test Online]	
13	X	Tu	22-Nov		
	X	Th	24-Nov		
14	X	Tu	29-Nov	Optional Extra Credit [Due on the day of the final exam]	
	X	Th	1-Dec		
15	X	Tu	6-Dec	Review Week --- Concepts in Chs. 8,9,10,11,13,14 on Final	
	X	Th	8-Dec		
Thurs., Dec. 15; 8-10 am				Conceptual Final Exam: Chs. 8,9,10,12,13 -- 50 Questions; (venue TBA)	