

**Accounting 121 (Section 1)**  
**Cost Accounting**  
**Course Syllabus – Spring 2015**

Instructor: <b>Hugh Pforsich, PhD, MBA</b> Office: <b>2098 Tahoe</b> Phone: <b>(916) 216-0082</b> Email: <a href="mailto:pforsich@csus.edu">pforsich@csus.edu</a>	Classroom: <b>Amador 153</b> Class times: <b>Mon/Wed 7:30-8:45am</b> Office hours: <b>Wed 9:00-10:30am</b> <b>Thurs 4:00-6:00pm</b>
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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-spring-2015-mw-730am-pforsich>

Lanen 4e Textbook Website: [http://highered.mcgraw-hill.com/sites/0077517334/student\\_view0/](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) 4<sup>th</sup> 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"><li>• Cost concepts and behavior</li><li>• Cost-volume-profit (break-even) analysis</li><li>• Relevant costs for decision making</li><li>• Cost estimation</li><li>• Job costing</li><li>• Process costing</li></ul> | <ul style="list-style-type: none"><li>• Activity-based costing</li><li>• Cost allocation</li><li>• Budgeting</li><li>• Variance analysis</li><li>• Capital budgeting</li></ul> |
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**Grading:**

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

**Notes:**

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

### A note on the hybrid nature of the course

The CBA is committed to excellence in teaching. In order to ensure that this hybrid course provides students with an excellent learning experience, the following learning components have been installed:

- All office hours will be held in my office on campus. During non-office hours in which I am off campus, students are encouraged to call me on my cell phone. Students are also encouraged to email me anytime and will normally receive a prompt response, at least within 48 hours.
- As a full-time CBA faculty member I am actively involved in the Sacramento State campus life. I am in my office several hours every day and welcome my students to drop in during non-office hours.
- Each semester, I participate in workshops that present best practices for online and/or hybrid classes.
- In order to promote a quality learning experience, I present unique value to my students through my classes lessons in the following areas:
  - The textbook publisher's material is supplemented by video lectures that I have created for each textbook chapter.
  - An interactive component is built into the online portion of the class to accommodate student questions, learning and discussion.
    - Online homework settings are configured to allow students to check the answers to their work, link to relevant e-book sections for further reading and study, and receive helpful hints when requested by the student.
    - After a homework assignment is completed, students are given detailed online feedback on each assignment.
    - Online exams and quizzes include a feedback component that provides students with their results to be in compliance with the university's student rights policy.
  - In-class lessons review the material covered in online video lectures and demonstrate how to solve practice quiz problems. Students are encouraged to ask questions and discuss the course material during these in-class lessons. I also post my hand-written solutions to practice quiz questions and problems that are demonstrated in class.

Wk	Mtg	Day	Date	Chap	Chapter Topic/Assessment
1	1	Mon	26-Jan	2	Concepts and Behavior [VIDEO]; <i>LearnSmart Module 2</i>
	2	Wed	28-Jan		Concepts and Behavior [IN-CLASS]
	Due: Sat Jan 31, midnight			Ch2 online HW due (80% minimum)	
	3pm Thurs-Jan 29 to midnight Sat - Jan 31			Q2 -- 10 problems; 75 minutes [CONNECT]	

2	X	Mon	2-Feb	3	Cost-Volume-Profit [VIDEO]; LearnSmart Module 5
	3	Wed	4-Feb		Cost-Volume-Profit [IN-CLASS]
	Due: Sat Feb 7, midnight			Ch3 online HW due (80% minimum)	
	3pm Thurs - Feb 5 to midnight Sat - Feb 7			Q3 -- 10 problems; 75 minutes [CONNECT]	

3	X	Mon	9-Feb	4	Cost Analysis for Decision Making [VIDEO]; LearnSmart Module 12
	4	Wed	11-Feb		Cost Analysis for Decision Making [IN-CLASS]
	Due: Sat Feb 14, midnight			Ch4 online HW due (80% minimum)	
	3pm Thurs - Feb 12 to midnight Sat - Feb 14			Q4 -- 10 problems; 75 minutes [CONNECT]	

4	X	Mon	16-Feb	5	Cost Estimation [VIDEO]; LearnSmart Module 2 (again)
	5	Wed	18-Feb		Cost Estimation [IN-CLASS]
	Due: Sat Feb 21, midnight			Ch5 online HW due (80% minimum)	
	3pm Thurs - Feb 19 to midnight Sat- Feb 21			Q5 -- 10 problems; 75 minutes [CONNECT]	

5	X	Mon	23-Feb	7	Job Costing [VIDEO]; LearnSmart Module 3
	6	Wed	25-Feb		Job Costing [IN-CLASS]
	Due: Sat Feb 28, midnight			Ch7 online HW due (80% minimum)	
	3pm Thurs - Feb 26 to midnight Sat - Feb 28			Q7 -- 10 problems; 75 minutes [CONNECT]	

6	X	Mon	2-Mar	8	Process Costing [VIDEO]; LearnSmart Module 4
	7	Wed	4-Mar		Process Costing [IN-CLASS]
	Due: Sat , midnight Mar 7			Ch8 online HW due (80% minimum)	
	3pm Thurs - Mar 5 to midnight Sat - Mar 7			Q8 -- 10 problems; 75 minutes [CONNECT]	

7	X	Mon	9-Mar	Review Week --- Concepts in Chs. 2,3,4,5,7,8 on Midterm	
	8	Wed	11-Mar	Conceptual Midterm Exam: chs. 2,3,4,5,7,8 40 Questions; 80 minutes <i>[IN-CLASS]</i>	

Wk	Mtg	Day	Date	Chap	Chapter Topic/Assessment
8	X	Mon	16-Mar	9	Activity-Based Costing [VIDEO]; <i>LearnSmart Module 7</i>
	8	Wed	18-Mar		Activity-Based Costing [IN-CLASS]
	Due: Sat , midnight Mar 21			Ch9 online HW due (80% minimum)	
	3pm Thurs - Mar 19 to midnight Sat - Mar 21			Q9 -- 10 problems; 75 minutes [CONNECT]	

### Spring Break (March 23-29)

9	X	Mon	30-Mar	11	Service Dept. and Joint Cost Allocation [VIDEO]; LearnSmart Module 9 (unrelated)
	9	Wed	1-Apr		Service Dept. and Joint Cost Allocation [IN-CLASS]
	Due: Sat , midnight Apr 4			Ch11 online HW due (80% minimum)	
	3pm Thurs - Apr 2 to midnight Sat - Apr 4			Q11 -- 10 problems; 75 minutes [CONNECT]	

10	X	Mon	6-Apr	13	Planning and Budgeting [VIDEO]; LearnSmart Module 8
	10	Wed	8-Apr		Planning and Budgeting [IN-CLASS]
	Due: Sat , midnight Apr 11			Ch13 online HW due (80% minimum)	
	3pm Thurs - Apr 9 to midnight Sat - Apr 11			Q13 -- 10 problems; 75 minutes [CONNECT]	

11	X	Mon	13-Apr	16	Variance Analysis [VIDEO]; LearnSmart Module 10
	11	Wed	15-Apr		Variance Analysis [IN-CLASS]
	Due: Sat , midnight Apr 18			Ch16 online HW due (80% minimum)	
	3pm Thurs - Apr 16 to midnight Sat - Apr 18			Q16 -- 10 problems; 75 minutes [CONNECT]	

12	X	Mon	20-Apr	Appendix	Capital Investment Decisions [VIDEO]; LearnSmart Module 13
	12	Wed	22-Apr		Capital Investment Decisions [IN-CLASS]
	Due: Sat , midnight Apr 25			Appendix online graded HW (30 points; 2 attempt allowed)	

13	X	Mon	27-Apr	Optional Extra Credit [Hard copy due on 5/19/2015 in my office]
	X	Wed	29-Apr	
14	X	Mon	4-May	
	X	Wed	6-May	
15	X	Mon	11-May	
	X	Wed	13-May	
In-class Conceptual Final Exam: chs. 9,11,13,16, Appendix Monday, May 18, 2015; 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.