

Accounting 261
Cost Analysis and Control
Course Syllabus – Nov/Dec 2015

Instructor:	Hugh Pforsich, PhD, MBA	Classroom:	Online
Office:	2098 Tahoe	Office hours:	Wed 9:00-10:30am
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Websites:

Course Website: <http://www.csus.edu/indiv/p/pforsichh/ACCY261courselinks.htm>

Online HW/Quizzes (Connect Register & Login):

<http://connect.mheducation.com/class/h-pforsich-pforsich-accy261-fall2015>

Lanen 4e 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)** Hard cover copy of older, used versions (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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|--|---------------------|
| • Cost concepts and behavior | • Cost estimation |
| • Cost-volume-profit (break-even) analysis | • Profit planning |
| • Relevant costs for decision making | • Variance analysis |

Grading:

- 6 Chapter Exams (100 pts each)
- 6 Chapter Assignments (100 pts each)

<u>Points</u>	<u>Percent (rounded)</u>
600	50 %
<u>600</u>	<u>50 %</u>
<u>1,200</u>	<u>100%</u>

ACCY 261 RECOMMENDED WEEKLY CHECKLIST

1. **Monday** – Read and study the textbook chapter
2. **Tuesday** – Watch lecture videos with video handout
3. **Wednesday-Friday** – Complete the assigned homework online (CONNECT)
 - **6-hour** time limit per attempt; new set of questions each attempt
 - **Unlimited** attempts allowed from Monday thru Saturday
 - Deadline Saturday 11:59pm; 100 points possible per assignment
4. **Thursday-Saturday** – Watch Exam Prep video with Exam Prep handout
5. **Saturday-Sunday** – Complete Chapter Exam online (CONNECT)
 - **3-hour** time limit
 - Only **one attempt** allowed from Saturday thru Sunday
 - Deadline Sunday 11:59pm; 100 points possible per exam