

**MBA 210 (Section 1)**  
**Managerial Accounting for Managers**  
**Course Syllabus – Spring 2014**

Instructor: **Hugh Pforsich, PhD, MBA**  
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Classroom: **Tahoe Hall 1003**  
Class times: **Thurs. 6:00-8:50pm**  
Office hours: **Wed 9:00-10:15am**  
**Thurs 4:00-6:00pm**

**Websites:**

Course Website: <http://www.csus.edu/indiv/p/pforsichh/mba210.htm>

Online HW/Quizzes (Connect Register & Login):

[http://connect.mcgraw-hill.com/class/h\\_pforsich\\_spring\\_2014\\_thur\\_600pm\\_pforsich](http://connect.mcgraw-hill.com/class/h_pforsich_spring_2014_thur_600pm_pforsich)

Noreen 3e Textbook Website: [http://highered.mcgraw-hill.com/sites/0077432312/student\\_view0/](http://highered.mcgraw-hill.com/sites/0077432312/student_view0/)

**Required Text:**

- Noreen, Brewer, Garrison **Managerial Accounting for Managers**, [hard cover]
  - 3<sup>rd</sup> ed., (2014) McGraw-Hill Irwin; ISBN -- 978-0-07-802542-6
  - Older, used versions or the e-text are acceptable (and cheaper!)
- **CONNECT online access code** (for online homework, LearnSmart, quizzes, exams, e-book)
  - with (optional) e-text (\$125, strongly recommended); without e-text (\$65)
- Goldratt -- **The Goal: A Process of Ongoing Improvement**, 3<sup>rd</sup> Revised Edition, The North River Press, ISBN: 0-88427-178-1
  - [New or used paperbacks available at Amazon.com](#) (about \$15 new; \$10 used)
  - Optional: [Excellent audio version at Audible.com](#) – (length 12 hrs, 7 mins)

**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:

- Cost concepts
- Cost behavior
- Cost estimation
- Theory of constraints
- Cost-volume-profit (break-even) analysis
- Activity-based costing
- Relevant/differential costs for decision making
- Capital Budgeting
- Profit Planning

**Grading:**

	<u>Points</u>	<u>Percentage</u>
• <b>Attendance</b> (14 class meetings X 5pts each)	20	5 %
• <b>LearnSmart</b> (6 chapters X 5pts each)	30	8 %
• <b>Quizzes/Homework</b> (6 drop 1 = 5 X 30pts each)	150	38 %
• <b>Cases</b> (6 cases X 15pts each)	90	23 %
• <b>Final Exam</b>	<u>100</u>	<u>26 %</u>
	390	100%

**Notes:**

- 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.
- 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.