

Accounting 2 (Section 3)
Principles of Managerial Accounting
Course Syllabus – Spring 2012

Instructor: **Hugh Pforsich**
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Classroom: **Tahoe Hall 1003**
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/Quizzes (Connect Register & Login): <http://connect.mcgraw-hill.com/class/pforsichaccy02spring2012>

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

SacCT Course Website: <https://bbpilot.csus.edu/>

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>

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	24-Jan	2	Mgr Acct & Cost Concepts [VIDEO]
	2	Th	26-Jan		Mgr Acct & Cost Concepts [IN-CLASS]
	Due: Sat Jan 28, midnight			Ch2 online HW due (80% minimum)	
	3pm Thurs-Jan 26 to midnight Sat-Jan 28			Q2 -- 10 problems; 60 minutes [CONNECT]	
2	X	Tu	31-Jan	3	Job-Order Costing [VIDEO]
	3	Th	2-Feb		Job-Order Costing [IN-CLASS]
	Due: Sat Feb 4, midnight			Ch3 online HW due (80% minimum)	
	3pm Thurs-Feb 2 to midnight Sat-Feb 4			Q3 -- 10 problems; 60 minutes [CONNECT]	
3	X	Tu	7-Feb	4	Process Costing [VIDEO]
	4	Th	9-Feb		Process Costing [IN-CLASS]
	Due: Sat Feb 11, midnight			Ch4 online HW due (80% minimum)	
	3pm Thurs-Feb 9 to midnight Sat-Feb 11			Q4 -- 10 problems; 60 minutes [CONNECT]	
4	X	Tu	14-Feb	5	Cost-Volume-Profit Relationships [VIDEO]
	5	Th	16-Feb		Cost-Volume-Profit Relationships [IN-CLASS]
	Due: Sat Feb 18, midnight			Ch5 online HW due (80% minimum)	
	3pm Thurs-Feb 16 to midnight Sat-Feb 18			Q5 -- 10 problems; 60 minutes [CONNECT]	
5	X	Tu	21-Feb	6	Variable Costing & Segment Reporting [VIDEO]
	6	Th	23-Feb		Variable Costing & Segment Reporting [IN-CLASS]
	Due: Sat Feb 25, midnight			Ch6 online HW due (80% minimum)	
	3pm Thurs-Feb 23 to midnight Sat-Feb 25			Q6 -- 10 problems; 60 minutes [CONNECT]	
6	X	Tu	28-Feb	7	Activity-Based Costing [VIDEO]
	7	Th	1-Mar		Activity-Based Costing [IN-CLASS]
	Due: Sat Mar 3, midnight			Ch7 online HW due (80% minimum)	
	3pm Thurs-Mar 1 to midnight Sat-Mar 3			Q7 -- 10 problems; 60 minutes [CONNECT]	
7	X	Tu	6-Mar	Review Week --- Concepts in Chs. 2,3,4,5,6,7 on Midterm	
	X	Th	8-Mar		
	3pm Thurs-Mar 8 to midnight Sat-Mar 10			Conceptual Midterm Exam: Chs. 2,3,4,5,6,7 -- 50 Questions; 100 minutes [CONNECT]	

Wk	Mtg	Day	Date	Chap	Chapter Topic/Assessment
8	X	Tu	13-Mar	8	Profit Planning [VIDEO]
	8	Th	15-Mar		Profit Planning [IN-CLASS]
	Due: Sat Mar 17, midnight			Ch8 online HW due (80% minimum)	
	3pm Thurs-Mar 15 to midnight Sat-Mar 17			Q8 -- 10 problems; 60 minutes [CONNECT]	
Mar 18-24, 2012				SPRING BREAK	
9	X	Tu	27-Mar	9	Flexible Budgets & Performance Analysis [VIDEO]
	9	Th	29-Mar		Flexible Budgets & Performance Analysis [IN-CLASS]
	Due: Sat Mar 31, midnight			Ch9 online HW due (80% minimum)	
	3pm Thurs-Mar 29 to midnight Sat-Mar 31			Q9 -- 10 problems; 60 minutes [CONNECT]	
10	X	Tu	3-Apr	10	Standard Costing [VIDEO]
	10	Th	5-Apr		Standard Costing [IN-CLASS]
	Due: Sat Apr 7, midnight			Ch10 online HW due (80% minimum)	
	3pm Thurs-Apr 5 to midnight Sat-Apr 7			Q10 -- 10 problems; 60 minutes [CONNECT]	
11	X	Tu	10-Apr	12	Differential Analysis [VIDEO]
	11	Th	12-Apr		Differential Analysis [IN-CLASS]
	Due: Sat Apr 14, midnight			Ch12 online HW due (80% minimum)	
	3pm Thurs-Apr 12 to midnight Sat-Apr 14			Q12 -- 10 problems; 60 minutes [CONNECT]	
12	X	Tu	17-Apr	13	Capital Budgeting [VIDEO]
	12	Th	19-Apr		Capital Budgeting [IN-CLASS]
	Due: Sat Apr 21, midnight			Ch13 online HW due (80% minimum)	
	3pm Thurs-Apr 19 to midnight Sat-Apr 21			Q13 -- 10 problems; 60 minutes [CONNECT]	
13	X	Tu	24-Apr		
	X	Th	26-Apr		
14	X	Tu	1-May	Optional Extra Credit [Due on the day of the final exam]	
	X	Th	3-May		
15	X	Tu	8-May	Review Week --- Concepts in Chs. 8,9,10,12,13 on Final	
	X	Th	10-May		
TBA				Conceptual Final Exam: Chs. 8,9,10,12,13 -- 50 Questions; [CONNECT]	