Instructor: Hugh Pforsich  
Office: Tahoe 2098  
Phone: (916) 216-0082  
Email: pforsich@csus.edu  
Classroom: Tahoe Hall 1026  
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/h_pforsich_accy02spring2013  
Garrison 14e Textbook Website: http://highered.mcgraw-hill.com/sites/0078111005/student_view0/index.html

Required Text:  
   o Older, used versions or the e-text are acceptable (and cheaper!)  
2) CONNECT online access code (for online homework)  
   o with (optional) e-text ($116.00, strongly recommended); without e-text ($49.99)

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

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.
<table>
<thead>
<tr>
<th>Wk</th>
<th>Mtg</th>
<th>Day</th>
<th>Date</th>
<th>Chap</th>
<th>Chapter Topic/Assessment</th>
<th>Wk</th>
<th>Mtg</th>
<th>Day</th>
<th>Date</th>
<th>Chap</th>
<th>Chapter Topic/Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Tues</td>
<td>29-Jan</td>
<td>2</td>
<td>Mgr Acct &amp; Cost Concepts [VIDEO]</td>
<td>8</td>
<td>Tues</td>
<td>19-Mar</td>
<td>8</td>
<td>Profit Planning [VIDEO]</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td>-</td>
<td>Due: Sun Feb 3, midnight</td>
<td>3/24/13 thru 3/30/13 Spring Break</td>
<td></td>
<td>9</td>
<td>2-Apr</td>
<td>9</td>
<td>Flexible Budgets &amp; Performance Analysis [VIDEO]</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>Thurs</td>
<td>31-Jan</td>
<td>Mgr Acct &amp; Cost Concepts [IN-CLASS]</td>
<td>10</td>
<td>Thurs</td>
<td>11-Apr</td>
<td>10</td>
<td>Standard Costing [VIDEO]</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td>-</td>
<td>Due: Sat Apr 6, midnight</td>
<td>11</td>
<td>Thurs</td>
<td>13</td>
<td>2-Apr</td>
<td>11</td>
<td>Differential Analysis [VIDEO]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Thurs</td>
<td>5-Feb</td>
<td>3</td>
<td>Job-Order Costing [VIDEO]</td>
<td>11</td>
<td>Thurs</td>
<td>18-Apr</td>
<td>12</td>
<td>Capital Budgeting [VIDEO]</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td>-</td>
<td>Due: Sat Feb 9, midnight</td>
<td>13</td>
<td>Thurs</td>
<td>23</td>
<td>25-Apr</td>
<td>13</td>
<td>Optional Extra Credit [Due on the day of the final exam]</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3</td>
<td>Thurs</td>
<td>7-Feb</td>
<td>Job-Order Costing [IN-CLASS]</td>
<td>X</td>
<td>Tues</td>
<td>30-Apr</td>
<td>14-15</td>
<td>Review Period — Concepts in Chs. 8,9,10,12,13 on Final</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>X</td>
<td>Tues</td>
<td>12-Feb</td>
<td>Process Costing [VIDEO]</td>
<td>X</td>
<td>Tues</td>
<td>2-May</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4</td>
<td>Thurs</td>
<td>14-Feb</td>
<td>Process Costing [IN-CLASS]</td>
<td>X</td>
<td>7</td>
<td>May 7 &amp; 14</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td>Tues</td>
<td>19-Feb</td>
<td>Cost-Volumn-Profit Relationships [VIDEO]</td>
<td>X</td>
<td>Thurs</td>
<td>May 9 &amp; 16</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>5</td>
<td>Thurs</td>
<td>21-Feb</td>
<td>Cost-Volumn-Profit Relationships [IN-CLASS]</td>
<td>X</td>
<td>Tues</td>
<td>30-Apr</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td>Tues</td>
<td>26-Feb</td>
<td>Variable Costing &amp; Segment Reporting [VIDEO]</td>
<td>X</td>
<td>Thurs</td>
<td>2-May</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>6</td>
<td>Thurs</td>
<td>28-Feb</td>
<td>Variable Costing &amp; Segment Reporting [IN-CLASS]</td>
<td>X</td>
<td>7</td>
<td>May 7 &amp; 14</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>X</td>
<td>Tues</td>
<td>5-Mar</td>
<td>Activity-Based Costing [VIDEO]</td>
<td>X</td>
<td>Thurs</td>
<td>May 9 &amp; 16</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7</td>
<td>Thurs</td>
<td>7-Mar</td>
<td>Activity-Based Costing [IN-CLASS]</td>
<td>14-15</td>
<td>X</td>
<td>May 7 &amp; 14</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>X</td>
<td>Tues</td>
<td>12-Mar</td>
<td>Review Week --- Concepts in Chs. 2,3,4,5,6,7 on Midterm</td>
<td>13</td>
<td>X</td>
<td>May 9 &amp; 16</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td>Thurs</td>
<td>14-Mar</td>
<td>Conceptual Midterm Exam: Chs. 2,3,4,5,6,7 — 50 Questions; 100 minutes [CONNECT]</td>
<td>X</td>
<td>7</td>
<td>May 9 &amp; 16</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: Homework deadlines on this schedule are official. Homework deadlines on the CONNECT website are not official and should be ignored.