

**Accounting 2 (Section 3)**  
**Principles of Managerial Accounting**  
**Course Syllabus – Spring 2013**

Instructor: **Hugh Pforsich**  
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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](http://connect.mcgraw-hill.com/class/h_pforsich_accy02spring2013)

Garrison 14e Textbook Website: [http://highered.mcgraw-hill.com/sites/0078111005/student\\_view0/index.html](http://highered.mcgraw-hill.com/sites/0078111005/student_view0/index.html)

**Required Text:**

1) Garrison, **Managerial Accounting**, 14<sup>th</sup> Ed., Irwin/McGraw-Hill, -- ISBN 978-0-07-811100-6

- Older, used versions or the e-text are acceptable (and cheaper!)

2) **CONNECT online access code (for online homework)**

- 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:**

	<u>Points</u>	<u>Percentage</u>
• <b>Attendance (includes LearnSmart)</b>		
(5 pts. dropped per unexcused absence)	50	10 %
(5 pts. Dropped per incomplete assigned LearnSmart as of class start time)		
• <b>Quizzes/Homework</b>		
(11 drop 2 = 9 @ 30 pts. each)	270	52 %
• <b>Midterm Exam</b> (Chs. 2-7, conceptual)	100	19 %
• <b>Final Exam</b> (Chs. 8-10, 12-13, conceptual)	<u>100</u>	<u>19 %</u>
	<u>520</u>	<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	Tues	29-Jan	2	Mgr Acct & Cost Concepts [VIDEO]						
	2	Thurs	31-Jan		Mgr Acct & Cost Concepts [IN-CLASS]						
	Due: Sun Feb 3, midnight				Ch2 online HW due (80% minimum)						
	3pm Thurs-Jan 31 to midnight Sun-Feb 3				Q2 -- 10 problems; 75 minutes [CONNECT]						
3/24/13 thru 3/30/13 Spring Break											
2	X	Tues	5-Feb	3	Job-Order Costing [VIDEO]						
	3	Thurs	7-Feb		Job-Order Costing [IN-CLASS]						
	Due: Sat Feb 9, midnight				Ch3 online HW due (80% minimum)						
	3pm Thurs-Feb 7 to midnight Sat-Feb 9				Q3 -- 10 problems; 75 minutes [CONNECT]						
3	X	Tues	12-Feb	4	Process Costing [VIDEO]						
	4	Thurs	14-Feb		Process Costing [IN-CLASS]						
	Due: Sat Feb 16, midnight				Ch4 online HW due (80% minimum)						
	3pm Thurs-Feb 14 to midnight Sat-Feb 16				Q4 -- 10 problems; 75 minutes [CONNECT]						
4	X	Tues	19-Feb	5	Cost-Volume-Profit Relationships [VIDEO]						
	5	Thurs	21-Feb		Cost-Volume-Profit Relationships [IN-CLASS]						
	Due: Sat Feb 23, midnight				Ch5 online HW due (80% minimum)						
	3pm Thurs-Feb 21 to midnight Sat-Feb 23				Q5 -- 10 problems; 75 minutes [CONNECT]						
5	X	Tues	26-Feb	6	Variable Costing & Segment Reporting [VIDEO]						
	6	Thurs	28-Feb		Variable Costing & Segment Reporting [IN-CLASS]						
	Due: Sat Mar 2, midnight				Ch6 online HW due (80% minimum)						
	3pm Thurs-Feb 28 to midnight Sat-Mar 2				Q6 -- 10 problems; 75 minutes [CONNECT]						
6	X	Tues	5-Mar	7	Activity-Based Costing [VIDEO]						
	7	Thurs	7-Mar		Activity-Based Costing [IN-CLASS]						
	Due: Sat Mar 9, midnight				Ch7 online HW due (80% minimum)						
	3pm Thurs-Mar 7 to midnight Sat-Mar 9				Q7 -- 10 problems; 75 minutes [CONNECT]						
7	X	Tues	12-Mar	Review Week --- Concepts in Chs. 2,3,4,5,6,7 on Midterm							
	X	Thurs	14-Mar								
	3pm Thurs-Mar 14 to midnight Sat-Mar 16				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	Tues	19-Mar	8	Profit Planning [VIDEO]						
	8	Thurs	21-Mar		Profit Planning [IN-CLASS]						
	Due: Sat Mar 23, midnight				Ch8 online HW due (80% minimum)						
	3pm Thurs-Mar 21 to midnight Sat-Mar 23				Q8 -- 10 problems; 75 minutes [CONNECT]						
3/24/13 thru 3/30/13 Spring Break											
9	X	Tues	2-Apr	9	Flexible Budgets & Performance Analysis [VIDEO]						
	9	Thurs	4-Apr		Flexible Budgets & Performance Analysis [IN-CLASS]						
	Due: Sat Apr 6, midnight				Ch9 online HW due (80% minimum)						
	3pm Thurs-Apr 4 to midnight Sat-Apr 6				Q9 -- 10 problems; 75 minutes [CONNECT]						
10	X	Tues	9-Apr	10	Standard Costing [VIDEO]						
	10	Thurs	11-Apr		Standard Costing [IN-CLASS]						
	Due: Sat Apr 13, midnight				Ch10 online HW due (80% minimum)						
	3pm Thurs-Apr 11 to midnight Sat-Apr 13				Q10 -- 10 problems; 75 minutes [CONNECT]						
11	X	Tues	16-Apr	12	Differential Analysis [VIDEO]						
	11	Thurs	18-Apr		Differential Analysis [IN-CLASS]						
	Due: Sat Apr 20, midnight				Ch12 online HW due (80% minimum)						
	3pm Thurs-Apr 18 to midnight Sat-Apr 20				Q12 -- 10 problems; 75 minutes [CONNECT]						
12	X	Tues	23-Apr	13	Capital Budgeting [VIDEO]						
	12	Thurs	25-Apr		Capital Budgeting [IN-CLASS]						
	Due: Sat Apr 27, midnight				Ch 13 online HW due (80% minimum)						
	3pm Thurs-Apr 25 to midnight Sat-Apr 27				Q13 -- 10 problems; 75 minutes [CONNECT]						
13	X	Tues	30-Apr	Optional Extra Credit [Due on the day of the final exam]							
	X	Thurs	2-May								
14-15	X	Tues	May 7 & 14	Review Period --- Concepts in Chs. 8,9,10,12,13 on Final							
	X	Thurs	May 9 & 16								
May 22-24, 2013; Wed - Fri						Conceptual Final Exam: Chs. 8,9,10,12,13 -- 50 Questions; [CONNECT]					

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