

**MBA 210 (Section 1)**  
**Managerial Accounting for Managers**  
**Course Syllabus – Spring 2015**

Instructor: <b>Hugh Pforsich, PhD, MBA</b>	Classroom: <b>Tahoe Hall 1003</b>
Office: <b>2098 Tahoe</b>	Class times: <b>Thurs. 6:00-8:50pm</b>
Phone: <b>(916) 216-0082</b>	Office hours: <b>Wed 9:00-10:15am</b>
Email: <b>pforsich@csus.edu</b>	<b>Thurs 4:00-6:00pm</b>

**Websites:**

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

Online HW/Quizzes (Connect Register & Login):

<http://connect.mheducation.com/class/h-pforsich-spring-2015-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 e-text (\$125)
- 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 \$20 new; \$10 used)
  - Optional: [Excellent audio version at Audible.com](#) – (length 11 hrs, 44 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:

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| <ul style="list-style-type: none"> <li>• Cost concepts</li> <li>• Cost behavior</li> <li>• Cost estimation</li> <li>• Theory of constraints</li> </ul> | <ul style="list-style-type: none"> <li>• Cost-volume-profit (break-even) analysis</li> <li>• Activity-based costing</li> <li>• Relevant/differential costs for decision making</li> <li>• Capital Budgeting</li> <li>• Profit Planning</li> </ul> |
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**Grading:**

	<u>Points</u>	<u>Percentage</u>
• <b>Attendance</b> (12 class meetings; 5pts lost per absence)	30	6 %
• <b>LearnSmart</b> (6 chapters X 5pts each)	30	6 %
• <b>Quizzes/Homework</b> (6 drop 1 = 5 X 30pts each)	150	30 %
• <b>Cases</b> (6 cases X 10pts each)	60	12 %
• <b>Learning Journal</b>	130	26 %
• <b>Final Exam (bring Scantron Form 882-E)</b>	<u>100</u>	<u>20 %</u>
	500	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.

## Course Learning Journal

- ❖ Your ability to develop a personal learning journal is the capstone of the course. The learning journal will provide a framework for you to think about what you learned in the course and an opportunity to continually examine your personal development as a financial analyst, critical thinker, and executive decision-maker.
- ❖ The construction of your learning journal begins with a **daily journal** that evolves as you read about, discuss, and experience the implementation of different ideas presented in the course.
- ❖ Overall, the learning journal should capture the daily snapshots of your: 1) personal values (how you view the information offered throughout the course), 2) concepts and ideas that you have accumulated, and 3) personal reflections on your experiences, perspectives, competencies, weaknesses, and biases that the course caused you to address.
  
- ❖ The **final document** that you turn in should:
  - Be a condensed summary of your daily entries, organized in a manner that is easy to follow.
  - Include a cover sheet and an error-free text body that does not exceed 15 pages.
  - Be written in a business-writing format that is crisp, to the point, and adequately supported by examples, anecdotes, and facts.
  
- ❖ Your learning journal will be evaluated based on your thoughtfulness and thoroughness in addressing the following points:
  - **Growth:** Give examples of how your original ideas/concepts/beliefs about managerial accounting were challenged and adjusted. Growth may include:
    - New knowledge that has been learned but has yet to be applied.
    - Contrary notions that have trumped your old ideas/concepts/beliefs.
    - Reinforcements and extensions to tried-and-true ideas/concepts/beliefs that you continue to retain.
  
  - **Application:** Apply lessons learned in the course to your own real-world experiences/environment.
    - These applications may have already occurred in your experience or you may point out potential applications that you are now able to foresee.
    - Go further than merely telling how a particular idea/concept/lesson would be applied.
    - In addition, give compelling reasons why this particular application is appropriate and will likely be successful.
  
  - **Analysis:** Give examples of how your analytical skills were developed and put to use.
    - Analysis is a systematic approach to problem solving.
    - Complex problems are made simpler by separating them into more understandable elements.
    - This involves the identification of purposes and facts, the statement of defensible assumptions, and the formulation of conclusions.
    - Analytical skills involve seeing relationships, determining if-then causalities, finding evidence to support a theory, and making judgments and decisions using a set of criteria.
  
  - **Synthesis:** Give examples of how you were able to put together separate ideas to form or establish new relationships.
    - Synthesis involves putting together ideas and knowledge in a new and unique form.
    - This is where innovations truly take place. It is the process of bringing the pieces of an analysis together to make a whole.

### 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.

Wk	Mtg Date	Chap	Topic	Homework	Homework Due	Learn Smart	Chap Quiz	Quiz Due	Case PPT Presentations	
1	Thurs 1/29/15	X	Course Introduction							
2	Thurs 2/5/15	2	Cost Concepts	Ex 2:6,7,9,11,12 Prob 2:18	Sat., 2/7/15 11:59pm	LS 2	Q2	Sun., 2/8/15 11:59pm		
3	Thurs 2/12/15	2	Cost Concepts						3 Mini-Cases from Noreen 3e, Chapter 2	
4	Thurs 2/19/15	3	CVP	Ex 3:5,6,11,15,18 Prob 3:21	Sat., 2/21/15 11:59pm	LS 3	Q3	Sun., 2/22/15 11:59pm		
5	Thurs 2/26/15	3	CVP						Bridgestone Behavioral Health Center: Cost-Volume-Profit (CVP) Analysis for Planning and Control	
6	Thurs 3/5/15	6	ABC	Ex 6:5,9,11 Prob 6:17	Sat., 3/7/15 11:59pm	LS 6	Q6	Sun., 3/8/15 11:59pm		
7	Thurs 3/12/15	6	ABC						Appaloosa County Day Care Center, Inc. (Activity-Based Costing)	
8	Thurs 3/19/15	7	Differential Analysis	Ex 7:1,2,3,4,6,7,13	Sat., 3/21/15 11:59pm	LS 7	Q7	Sun., 3/22/15 11:59pm		
Spring Break (March 22-28)										
9	Thurs 4/2/15	7	Differential Analysis						Newport Home: Multichannel Merchandising and Inventory Management (Differential Costing)	
10	Read The Goal (no class on 4/9/15)									
11	Thurs 4/16/15	8	Capital Budgeting	Ex 8:3,9,12 Prob 8:17,22,26	Sat., 4/18/15 11:59pm	LS 8	Q8	Sun., 4/19/15 11:59pm	<i>(Discussion of The Goal; Chapter 8 Lecture)</i>	
12	Thurs 4/23/15	8	Capital Budgeting						A Green Winter: The Case of Proposed Jiminy Peak Mountain Resort Wind Turbine (Capital Budgeting)	
13	Thurs 4/30/15	9	Profit Planning	Ex 9:6,12,13,14 Prob 9:16	Sat., 5/2/15 11:59pm	LS 9	Q9	Sun., 5/3/15 11:59pm	Conceptual Exam (Chapters 2,3,6,7,8,9); bring Scantron 882E	
14	Thurs 5/7/15		No Class							
15	Thurs 5/14/15		No Class							
16	Tues 5/21/15		Learning Journals Due (emailed to me: pforsich@csus.edu) by 11:59pm, Tuesday, 5/21/15							