

Accounting 121 (Section 1) Cost Accounting Course Syllabus – Spring 2014

Instructor: Hugh Pforsich, PhD, MBA	Classroom: Amador 153
Office: 2098 Tahoe	Class times: Mon/Wed 7:30-8:45am
Phone: (916) 216-0082	Office hours: Wed 9:00-10:30am
Email: pforsich@csus.edu	Thurs 4:00-6:00pm

Websites:

Course Website: <http://www.csus.edu/indiv/p/pforsichh/accy121.htm>

Online HW/Quizzes (Connect Register & Login): http://connect.mcgraw-hill.com/class/h_pforsich_spring_2014_mw_730am_pforsich

Lanen 3e Textbook Website: http://highered.mcgraw-hill.com/sites/0077517334/student_view0/

Required Text:

- Lanen, Anderson, Maher, **Fundamentals of Cost Accounting**, [hard cover]
 - 4th ed., (2014) McGraw-Hill Irwin; ISBN -- 978-0-07-802552-5
 - Older, used versions and/or the e-text are acceptable (and cheaper!)
- **CONNECT online access code** (for online homework)
 - with (optional) e-text (\$125.00, strongly recommended); without e-text (\$65.00)

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"> • Cost concepts and behavior • Cost-volume-profit (break-even) analysis • Relevant costs for decision making • Cost estimation • Job costing • Process costing | <ul style="list-style-type: none"> • Activity-based costing • Cost allocation • Budgeting • Variance analysis • Capital budgeting |
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Grading:

	<u>Points</u>	<u>Percent (rounded)</u>
• Attendance (5 pts. dropped per unexcused absence) (5 pts. dropped per incomplete assigned LearnSmart as of class start time)	50	10 %
• Quizzes/Homework (11 drop 2 = 9 @ 30 pts. each)	270	52 %
• Midterm Exam (chs. 2,3,4,5,7,8 - conceptual)	100	19 %
• Final Exam (chs. 9,11,13,16, Appendix - 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	X	Mon	27-Jan	2	Concepts and Behavior [VIDEO]; <i>LearnSmart Module 2</i>
	2	Wed	29-Jan		Concepts and Behavior [IN-CLASS]
	Due: Sat Feb 1, midnight			Ch2 online HW due (80% minimum)	
	3pm Thurs-Jan 30 to midnight Sat-Feb 1			Q2 -- 10 problems; 60 minutes [CONNECT]	
2	X	Mon	3-Feb	3	Cost-Volume-Profit [VIDEO]; <i>LearnSmart Module 5</i>
	3	Wed	5-Feb		Cost-Volume-Profit [IN-CLASS]
	Due: Sat Feb 8, midnight			Ch3 online HW due (80% minimum)	
	3pm Thurs-Feb 6 to midnight Sat-Feb 8			Q3 -- 10 problems; 60 minutes [CONNECT]	
3	X	Mon	10-Feb	4	Cost Analysis for Decision Making [VIDEO]; <i>LearnSmart Module 12</i>
	4	Wed	12-Feb		Cost Analysis for Decision Making [IN-CLASS]
	Due: Sat Feb 15, midnight			Ch4 online HW due (80% minimum)	
	3pm Thurs-Feb 13 to midnight Sat-Feb 15			Q4 -- 10 problems; 60 minutes [CONNECT]	
4	X	Mon	17-Feb	5	Cost Estimation [VIDEO]; <i>LearnSmart Module 2 (again)</i>
	5	Wed	19-Feb		Cost Estimation [IN-CLASS]
	Due: Sat Feb 22, midnight			Ch5 online HW due (80% minimum)	
	3pm Thurs-Feb 20 to midnight Sat-Feb 22			Q5 -- 10 problems; 60 minutes [CONNECT]	
5	X	Mon	24-Feb	7	Job Costing [VIDEO]; <i>LearnSmart Module 3</i>
	6	Wed	26-Feb		Job Costing [IN-CLASS]
	Due: Sat Mar 1, midnight			Ch7 online HW due (80% minimum)	
	3pm Thurs-Feb 27 to midnight Sat-Mar 1			Q7 -- 10 problems; 60 minutes [CONNECT]	
6	X	Mon	3-Mar	8	Process Costing [VIDEO]; <i>LearnSmart Module 4</i>
	7	Wed	5-Mar		Process Costing [IN-CLASS]
	Due: Sat Mar 8, midnight			Ch8 online HW due (80% minimum)	
	3pm Thurs-Mar 6 to midnight Sat-Mar 8			Q8 -- 10 problems; 60 minutes [CONNECT]	
7	X	Mon	10-Mar	Review Week --- Concepts in Chs. 2,3,4,5,7,8 on Midterm	
	8	Wed	12-Mar	Conceptual Midterm Exam: chs. 2,3,4,5,7,8 40 Questions; 80 minutes [IN-CLASS]	

Wk	Mtg	Day	Date	Chap	Chapter Topic/Assessment
8	X	Mon	17-Mar	9	Activity-Based Costing [VIDEO]; <i>LearnSmart Module 7</i>
	8	Wed	19-Mar		Activity-Based Costing [IN-CLASS]
	Due: Sat Mar 22, midnight			Ch9 online HW due (80% minimum)	
	3pm Thurs-Mar 20 to midnight Sat-Mar 22			Q9 -- 10 problems; 60 minutes [CONNECT]	
3/23/14 thru 3/29/14 Spring Break					
9	X	Mon	31-Mar	11	Service Dept. and Joint Cost Allocation [VIDEO]; <i>LearnSmart Module 9 (unrelated)</i>
	9	Wed	2-Apr		Service Dept. and Joint Cost Allocation [IN-CLASS]
	Due: Sat Apr 5, midnight			Ch11 online HW due (80% minimum)	
	3pm Thurs-Apr 3 to midnight Sat-Apr 5			Q11 -- 10 problems; 60 minutes [CONNECT]	
10	X	Mon	7-Apr	13	Planning and Budgeting [VIDEO]; <i>LearnSmart Module 8</i>
	10	Wed	9-Apr		Planning and Budgeting [IN-CLASS]
	Due: Sat Apr 12, midnight			Ch13 online HW due (80% minimum)	
	3pm Thurs-Apr 10 to midnight Sat-Apr 12			Q13 -- 10 problems; 60 minutes [CONNECT]	
11	X	Mon	14-Apr	16	Variance Analysis [VIDEO]; <i>LearnSmart Module 10</i>
	11	Wed	16-Apr		Variance Analysis [IN-CLASS]
	Due: Sat Apr 19, midnight			Ch16 online HW due (80% minimum)	
	3pm Thurs-Apr 17 to midnight Sat-Apr 19			Q16 -- 10 problems; 60 minutes [CONNECT]	
12	X	Mon	21-Apr	Appendix	Capital Investment Decisions [VIDEO]; <i>LearnSmart Module 13</i>
	12	Wed	23-Apr		Capital Investment Decisions [IN-CLASS]
	Due: Sat Apr 26, midnight			Appendix online HW due (80% minimum)	
	3pm Thurs-Apr 24 to midnight Sat-Apr 26			Q-Appendix -- 10 problems; 60 minutes [CONNECT]	
13	X	Mon	28-Apr	Optional Extra Credit [Due on 12/17/13 in my office] Final Exam Review - Concepts in Chs. 9,11,13,16,Appendix	
	X	Wed	30-Apr		
Conceptual Final Exam: chs. 9,11,13,16, Appendix 40 Questions; [Venue: TBA]					
Official Final Exam Date: Monday, May 19, 2014					

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