

**MBA 210-01 (31392)**  
**Managerial Accounting for Managers**  
**Course Syllabus – Spring 2024**

Instructor:	Hugh Pforsich, PhD, MBA	Classroom:	Tahoe Hall 1003
Office:	2098 Tahoe Hall	Class times:	Thurs. 6:00-8:50pm
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**1. Websites**

- Canvas Course Website: <https://csus.instructure.com/courses/117342>
- Course Website: <https://www.csus.edu/indiv/p/pforsichh/mba210.html>
- Online HW/Quizzes (Connect Register & Login):  
<https://connect.mheducation.com/class/pforsich-spring-2024-thur-6pm>

**2. Required Materials**

- [CONNECT online access](#) (for online homework, LearnSmart, quizzes, exams, e-book)
  - Noreen, Brewer, Garrison **Managerial Accounting for Managers**, 6<sup>th</sup> edition
- Goldratt -- **The Goal: A Process of Ongoing Improvement**, 3<sup>rd</sup> Revised Edition, The North River Press, ISBN: 978-0-88-427195-6
  - [New or used paperbacks available at Amazon.com](#) – (about \$15 new; \$5 used)
  - Optional: [Excellent audio version at Audible.com](#) – (length 11 hrs., 45 mins)
- Packback subscription -- \$39

**3. Course Catalog Description**

**MBA 210. Managerial Accounting. 3 Units; Term Typically Offered: Fall, Spring**

Management accounting data characteristics and application to internal decisions made by managers. Topics cover management accounting as a tool of business management. Topics generally include product costing, managers' use of accounting data in specific decision frameworks, performance evaluation, and relevant versus strategic analysis. Class participation is encouraged.

**4. 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:

- |  |  |
|--|--|
| <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>• Activity-based costing</li> <li>• Relevant costs for decision making</li> <li>• Capital Budgeting</li> <li>• Profit Planning</li> </ul> |
|--|--|

**5. Grading**

	Points	Percentage
Attendance (10 pts. lost per absence)	30	4%
Packback (7 units; 1 question, 2 responses, 15 pts. per unit)	105	15%
SmartBook (6 chs. X 10 pts. each)	60	8%
Homework (6 chs. drop 1 = 5 X 10 pts each)	50	7%
Quizzes (6 chs. drop 1 = 5 X 20 pts each)	100	14%
Cases/Question Forms (4 cases X 30 pts each)	120	17%
Course Learning Journal	150	21%
Final Exam (conceptual)	100	14%
<b>Total</b>	715	100%

## 6. Course Format

Face-to-face class meetings on Thursday evenings.

## 7. SmartBook

- Within **Connect**, you have access to **SmartBook**, an adaptive learning and reading tool that personalizes content to your unique needs. Because **SmartBook** creates the ideal study path for each student, every minute you spend studying is the most effective minute possible.
- You will answer the SmartBook questions as you read each chapter in the e-book. For each of the 6 chapters covered in the textbook, the SmartBook assignment is worth 10 possible points.

## 8. Online Homework

- The difficulty level of the weekly chapter homework is medium to high. These homework problem sets are worth 10 points and your best 5 homework scores will be counted (lowest score dropped). You are allowed unlimited attempts in order to earn your highest score possible before the deadline each week.

## 9. Online Chapter Quizzes

- The difficulty level of the weekly chapter quizzes is medium to high. These quizzes consist of 10 quantitative multiple-choice problems covering the main topics of the chapter. Each chapter quiz is worth 20 points and your best 5 chapter quiz scores will be counted (lowest score dropped). You are allowed just one attempt at each timed chapter quiz.

## 10. Packback Questions (<https://www.packback.co>)

- Participation is a requirement for this course, and the Packback Questions platform will be used for online discussion about class topics. Packback Questions is an online community where you can be fearlessly curious and ask open-ended questions to build on top of what we are covering in class and relate topics to real-world applications.
- Writing high quality questions and answers on Packback will:
  - -Help you develop writing skills necessary for any career path
  - -Reinforce the imperative skill of justifying thoughts and claims with credible evidence- and then citing the evidence!
  - -Enhance critical thinking sought out by employers
  - -Deepen your understanding of the course content by gaining diverse insights and perspectives from your peers
- For a brief introduction to Packback Questions and why we are using it in class, watch this video: <https://vimeo.com/163888277>
- To develop a passion for curiosity and creative inquiry, watch Packback founder Jessica Tenuta's 12-minute TEDx talk, "The World is Changed by those Brave Enough to Question": <youtu.be/SfhSrK2q-GA>
- Your participation on Packback will count towards 11 percent of your final grade. In order to receive your points per week, you must post 1 open-ended Question and 2 Responses relevant to our class subject matter per week.
- There will be a Sunday 11:59 PM deadline for submissions in your community each week.
- Before you start posting, be sure to read the [Community Guidelines](#) found in the tutorial on Packback.

## 11. Packback Registration

An email invitation will be sent to you from [help@packback.co](mailto:help@packback.co) prompting you to finish registration. If you don't receive an email (be sure to check your spam), you may register by following the instructions below:

- Create an account by navigating to <https://app.packback.co> and clicking "**Sign up for an Account**"  
Note: If you already have an account on Packback you can log in with your credentials.
- Then enter our class community's lookup key into the "Looking to join a community you don't see here?" section in Packback at the bottom of the homepage.
- **Community Lookup Key: 925e25ad-2c9b-4f1d-bda5-ea3cf721b98d**
- Follow the instructions on your screen to finish your registration.

## 12. Case Presentation Outline

### 0. Title Slide

Case Title:  
Presenter Names:  
Due Date:  
Course Name:  
Instructor Name:

### 1. Executive summary

- Background
- Key facts
- Salient issues

### 2. Questions

- List the big questions
- Sub-list the drill-down questions

### 3. Assumptions

- Fill in the important omissions in the case
- Defend their reasonableness

### 4. Decisions to be made

- Frame the major decisions
- Design the reports to inform these decisions
- Identify the data sources for these reports

### 5. Quantitative analysis

- Process the data
- Report the information
- **This should be the “highlight” and key section of your entire presentation – make the numbers tell a story**

### 6. Qualitative considerations

- Significant factors that cannot be measured effectively in numerical terms
- e.g., the effect of a decision on the morale of company employees

### 7. Conclusions/Recommendation

### 8. SWOT Analysis

- Strengths
- Weaknesses
- Opportunities
- Threats

### Here are some rules of thumb for your PPT presentations:

1. Your PPT presentation should include 2 or 3 slides for each section of the outline.
2. Each member of the group should present a fair amount of the slides if your group is called to present.
3. The **Questions** section: You should start with the 2 or 3 "big" questions that should be asked if you were the consulting group hired to solve this case. Underneath each of these "big" questions, you should sub list 2 or 3 "drill down" questions. You should not attempt to answer any of the questions you are posing at this point in the presentation. You are simply getting all the important questions "out on the table," to initiate and guide your analysis of the case.
4. The **Decisions to be Made** section: Remember, you are not yet "solving" the case. You are "framing" the decisions that will have to be made at the end of the analysis. These decision frames should include clear choices between definite alternatives. You do not need to reveal, at this point in the presentation, what your recommendations will be. That will come at the end.
5. The **SWOT Analysis** section should address all four quadrants of SWOT (Strengths, Weaknesses, Opportunities, and Threats). This should be your assessment of the scenario after your recommendations have been implemented.

### 13. 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 from 3,000 to 5,000 words.
  - Be written in a business-writing format that is crisp, to the point, and adequately supported by examples, anecdotes, and facts.
  - Further guidance for writing the learning journal can be found at <https://www.csus.edu/indiv/p/pforsichh/documents/CourseLearningJournalGuideForFinalDraft.pdf>
- ❖ 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:
    - Remembering (recall facts and basic concepts: define, duplicate, list, memorize, repeat, state)
    - Understanding (explain ideas or concepts: classify, describe, discuss, explain, identify, locate, recognize, report, select translate)
    - 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.
    - Application means using information in new situations.
    - Key words related to application include: execute, implement, solve, use, demonstrate, interpret, operate, schedule, sketch.
    - 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 involves drawing connections among ideas.
    - Key words related to analysis include: execute, implement, solve, use, demonstrate, interpret, operate, schedule, sketch.
    - 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.
    - Key words related to synthesis include: blend, categorize, compile, compose, create, design, develop, form, fuse, imagine, integrate, modify, originate, organize, plan, predict, propose, rearrange, reconstruct,

reorganize, solve, summarize, test, theorize, and unite.

- This is where innovations truly take place. It is the process of bringing the pieces of an analysis together to make a whole.

#### 14. Learning Objectives (Noreen, et. al., 6e text) -

- **Chapter 1 – Managerial Accounting and Cost Concepts**
  - LO 1-1: Understand cost classifications used for assigning costs to cost objects: direct costs and indirect costs.
  - LO 1-2: Identify and give examples of each of the three basic manufacturing cost categories.
  - LO 1-3: Understand cost classifications used to prepare financial statements: product costs and period costs.
  - LO 1-4: Understand cost classifications used to predict cost behavior: variable costs, fixed costs, and mixed costs.
  - LO 1-5: Understand cost classifications used in making decisions: relevant costs and irrelevant costs.
  - LO 1-6: Prepare income statements for a merchandising company using the traditional and contribution formats.
- **Chapter 2 – Cost-Volume-Profit Relationships**
  - LO 2-1: Explain how changes in sales volume affect contribution margin and net operating income.
  - LO 2-2: Prepare and interpret a cost-volume-profit (CVP) graph and a profit graph.
  - LO 2-3: Use the contribution margin ratio (CM ratio) to compute changes in contribution margin and net operating income resulting from changes in sales volume.
  - LO 2-4: Show the effects on net operating income of changes in variable costs, fixed costs, selling price, and volume.
  - LO 2-5: Determine the break-even point.
  - LO 2-6: Determine the level of sales needed to achieve a desired target profit.
  - LO 2-7: Compute the margin of safety and explain its significance.
  - LO 2-8: Compute the degree of operating leverage at a particular level of sales and explain how it can be used to predict changes in net operating income.
  - LO 2-9: Compute the break-even point for a multiproduct company and explain the effects of shifts in the sales mix on contribution margin and the break-even point.
- **Chapter 5 – Activity-Based Costing: A Tool to Aid Decision Making**
  - LO 5-1: Understand activity-based costing and how it differs from a traditional costing system.
  - LO 5-2: Assign costs to cost pools using a first-stage allocation.
  - LO 5-3: Compute activity rates for cost pools.
  - LO 5-4: Assign costs to a cost object using a second-stage allocation.
  - LO 5-5: Use activity-based costing to compute product and customer margins.
- **Chapter 6 – Differential Analysis: The Key to Decision Making**
  - LO 6-1: Identify relevant and irrelevant costs and benefits in a decision.
  - LO 6-2: Prepare an analysis showing whether a product line or other business segment should be added or dropped.
  - LO 6-3: Identify the relevant costs and benefits associated with sourcing decisions.
  - LO 6-4: Prepare an analysis showing whether a special order should be accepted.
  - LO 6-5: Determine the most profitable use of a constrained resource.
  - LO 6-6: Determine the value of obtaining more of the constrained resource.
  - LO 6-7: Prepare an analysis showing whether joint products should be sold at the split-off point or processed further.
- **Chapter 7 – Capital Budgeting Decisions**
  - LO 7-1: Determine the payback period for an investment.
  - LO 7-2: Evaluate the acceptability of an investment project using the net present value method.
  - LO 7-3 : Evaluate the acceptability of an investment project using the internal rate of return method.
  - LO 7-4 : Evaluate an investment project that has uncertain cash flows.
  - LO 7-5 : Rank investment projects in order of preference.
  - LO 7-6 : Compute the simple rate of return for an investment.
- **Chapter 8 – Master Budgeting**
  - LO 8-1: Understand why organizations budget and the processes they use to create budgets.

- LO 8–2: Prepare a sales budget, including a schedule of expected cash collections.
- LO 8–3: Prepare a production budget.
- LO 8–4: Prepare a direct materials budget, including a schedule of expected cash disbursements for purchases of materials.
- LO 8–5: Prepare a direct labor budget.
- LO 8–6: Prepare a manufacturing overhead budget.
- LO 8–7: Prepare a selling and administrative expense budget.
- LO 8–8: Prepare a cash budget.
- LO 8–9: Prepare a budgeted income statement.
- LO 8–10: Prepare a budgeted balance sheet.

**15. Academic Honesty**

- Both the instructor and the students in this course are required to adhere to the following academic honesty policy of the university: <https://sacramentostate.policystat.com/policy/11300038/latest>

**16. Services to Students with Disability (SSWD)**

- “Sacramento State is committed to ensuring an accessible learning environment where course or instructional content are usable by all students and faculty. If you believe that you require disability-related academic adjustments for this class, please immediately contact Services for Students with Disabilities (SSWD) to discuss eligibility. A current accommodation letter from SSWD is required before any modifications, above and beyond what is otherwise available for all other students in this class will be provided.”
- For services or information, please consult with the instructor and Services to Students with Disabilities <https://www.csus.edu/student-affairs/centers-programs/disability-access-center/> no later than **end of the third week of semester** so to ensure provision of the necessary accommodation and assistance in a timely fashion. Students with other types of accommodation requirements, including language development, are invited to discuss them with the instructors to facilitate understanding and the best learning experience for all. All information will remain confidential.

**17. Student Health and Counseling Services**

<https://www.csus.edu/student-life/health-counseling/>

“Your physical and mental health are important to your success as a college student. Student Health and Counseling Services (SHCS) in The WELL offers medical, counseling, and wellness services to help you get and stay healthy during your time at Sac State. SHCS offers: Primary Care medical services, including sexual and reproductive healthcare, transgender care, and immunizations; urgent care for acute illness, injuries, and urgent counseling needs; pharmacy for prescriptions and over-the-counter products; mental health counseling, including individual sessions, group counseling, support groups, mindfulness training, and peer counseling; athletic training for sports injury rehabilitation; wellness services, including nutrition counseling, peerled health education and wellness workshops, and free safer sex supplies; violence and sexual assault support services. Most services are covered by the Health Services fee and available at no additional cost.”

**18. Crisis Assistance & Resource Education Support (CARES)**

<https://www.csus.edu/student-affairs/crisis-assistance-resource-education-support/>

“If you are experiencing challenges with food, housing, financial or other unique circumstances that are impacting your education, help is just a phone call or email away. The CARES office provides case management support for any enrolled student.

# MBA 210 (Section 1) Spring 2024 Schedule

Spring 2024

MBA 210 - Managerial Accounting  
Tentative Schedule

Pforsich

Wk	Mtg Date	Chap	Topic	Homework	Learn Smart	Chap Quiz	Homework & Quiz Due	Presentations	
1	Thurs 1/25/24	X	Course Introduction						
2	Thurs 2/1/24	1	Cost Concepts	Ex 1:1,5,11,14,15 Prob 1:25	SB1	Q1 PB1	Sun., 2/4/24 11:59pm	Critical Thinking, Creative Inquiry	
3	Thurs 2/8/24	1	Cost Concepts					Breezy Boat, AIS Diagram	
4	Thurs 2/15/24	2	CVP	Ex 2:5,7,11,15,18 Prob 2:23	SB2	Q2 PB2	Sun., 2/18/24 11:59pm		
5	Thurs 2/22/24	2	CVP					CVP Case	
6	Thurs 2/29/24	5	ABC	Ex 5:6,10,15 Prob 5:20	SB5	Q5 PB3	Sun., 3/3/24 11:59pm		
7	Thurs 3/7/24	5	ABC					ABC Case	
8	Thurs 3/14/24	6	Differential Analysis	Prob 6:19,27,29	SB6	Q6 PB4	Sun., 3/24/24 11:59pm		
X	Thurs 3/21/24	SPRING BREAK							
9	Thurs 3/28/24	6	Differential Analysis					Differential Analysis Case	
10	Thurs 4/4/24	7	Capital Budgeting	Ex 7:4 Prob 7:21,24,25	SB7	Q7 PB5	Sun., 4/7/24 11:59pm		
11	Thurs 4/11/24	No Class -- Read <u>The Goal</u>					PB6	Sun., 4/14/24, 11:59pm	No Class -- Read <u>The Goal</u>
12	Thurs 4/18/24	The Goal (TOC; Throughput Accounting) Submit Course Learning Journal <u>Outline</u> (for feedback) in Canvas Assignment Module by Sun., 4/21/24 11:59pm							
13	Thurs 4/25/24	8	Profit Planning	Ex 8:1,2,3,4,5,6,7 Prob 8:21	SB 8	Q8 PB7	Sun., 4/28/24 11:59pm		
14	Thurs 5/2/24								
15	Thurs 5/9/24	Conceptual Exam (Chapters 1,2,5,6,7,8); bring Scantron 882E							
16	Thurs 5/16/24	Learning Journals Due (submit in Canvas Assignments Module) by 11:59pm, Thursday 5/16/2024							

(6) = SB/HW/Quiz/PB (✓)  
 (2) = Learning Journal (stages)  
 (4) = PPT slides (cases)

### Spring 2024 MBA 210 Assignments

January 2024: 1 (1), 15 (1), 18 (1), 19 (1), 28 (1)  
 February 2024: 4 (1), 18 (1), 19 (1), 23 (1)  
 March 2024: 3 (1), 12 (1), 17 (1), 18 (1), 19 (1), 20 (1), 21 (1), 22 (1), 23 (1), 24 (1), 25 (1), 28 (1)  
 April 2024: 7 (1), 14 (1), 21 (1), 28 (1)  
 May 2024: 16 (1), 27 (1)  
 June 2024: 19 (1)