

MBA 210 (Section 1)
Managerial Accounting for Managers
Course Syllabus – Spring 2019

Instructor: **Hugh Pforsich, PhD, MBA**
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Classroom: **Tahoe Hall 1003**
Class times: **Thurs. 6:00-8:50pm**
Office hours: **Wed 12-2 pm; Thur 5-6pm**

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-mba-210-spring-2019-th-6pm-pforsich>

Noreen 3e Textbook Website: http://highered.mheducation.com/sites/1259578542/student_view0/index.html

Required Text:

- **CONNECT online access** (for online homework, LearnSmart, quizzes, exams, e-book)
- Noreen, Brewer, Garrison **Managerial Accounting for Managers**, [hard cover]
 - (Optional) 4th ed., (2014) McGraw-Hill Irwin; ISBN -- 978-0-07-802542-6
 - (Recommended) Older, used versions or the e-text are acceptable (and cheaper!)
- Goldratt -- **The Goal: A Process of Ongoing Improvement**, 3rd Revised Edition, The North River Press, ISBN: 978-0-88-427195-6
 - [New or used paperbacks available at Amazon.com](#) – (about \$27 new; \$7 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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|-------------------------|---|
| • Cost concepts | • Cost-volume-profit (break-even) analysis |
| • Cost behavior | • Activity-based costing |
| • Cost estimation | • Relevant/differential costs for decision making |
| • Theory of constraints | • Capital Budgeting |
| | • Profit Planning |

Grading:

	<u>Points</u>	<u>Percentage</u>
• Attendance (10pts lost per absence)	30	6 %
• LearnSmart (6 chapters X 5pts each)	30	6 %
• Quizzes/Homework (80% min)(6 drop 1 = 5 X 30pts)	150	30 %
• Cases (3 cases X 20pts each)	60	12 %
• Learning Journal	130	26 %
• Final Exam (bring Scantron Form 882-E)	<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 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:
 - 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.