First of all, I want to tell you that my personal and professional goal in this class is that each of you successfully complete this course. Do not hesitate to contact me if you feel that you are “at risk” in the class. This is important to me and to the university.

### Course Information

<table>
<thead>
<tr>
<th>Instructor: Mr. Jerry Lundblad</th>
<th>Phone: (916) 278-3770 – office hours only, no voice mail</th>
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</thead>
<tbody>
<tr>
<td>Office: Tahoe Hall 2057</td>
<td>Email: <a href="mailto:lundblad@csus.edu">lundblad@csus.edu</a></td>
</tr>
<tr>
<td>Faculty Web Page and Link to Class Web Page: <a href="http://www.csus.edu/indiv/l/lundbladg">http://www.csus.edu/indiv/l/lundbladg</a></td>
<td>Textbooks: <em>Cost Accounting</em>, by Horngren/Data/Foster, 13th or 14th editions, Pearson/Prentice Hall. Note: You can use the earlier edition – the 13th - if you want - will save you some $$$.. You can get an earlier edition - 13th edition online for ~ $20).</td>
</tr>
<tr>
<td>Office Hours: Tuesdays and Thursday 1:30 PM to 2:45 PM, after class, and by appointment.</td>
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<tr>
<td>Listproc: <a href="http://www.csus.edu/indiv/l/lundbladg">ListProc - Subscribe</a> – Instructions to join list: ACCY121-L</td>
<td>Class notes, PowerPoint slides, and selected solutions to exercises and questions from class are found on the class BlackBoard/SacCT web page.</td>
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### Course Objectives:

The university catalog lists this class as follows:

**ACCY 121. Cost Accounting:** Importance of the allocation of costs; the cost allocation techniques available to accountants; the techniques used by management to maintain and create enterprise value, e.g., CVP analysis; the accountant's responsibility for the management of inventory; and the ethical consideration in internal reporting. Prerequisite: Upper division standing in the College of Business.

After successfully completing Accountancy 121, students should have knowledge of:

1. **Cost behavior such as fixed and variable cost**
2. **Methods used for developing operating budgets**
3. **Methods for accumulating costs and expenses for both internal and external financial and management reporting**
4. **The difference between direct costs and allocated costs and the proper accounting for each**

### Some Administrative Matters

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1 The course syllabus is available on the instructor’s web page. Changes made to the syllabus during the semester will be found with tracking notation on the web-page syllabus and mentioned in class.
1. The class web page

http://www.csus.edu/indiv/l/lundbladg/_ACCY121_Sp13/ACCY121__Sp13_Class_Page.html

This is a different web page from the BlackBoard page: go to www.csus.edu/sacct for that page. The class web page shown above is an “open source” web page. You will find class notes, solutions to assignments, handouts, and links to practice exams on this class web page. You should become familiar with the page. We will go over the web page in the first class session.

2. We use SacCT version 9.1 – link is http://www.csus.edu/sacct/ - commonly known as the “BlackBoard page.”
   a. The grade book
   b. Chat rooms during office hours if you are not on campus
   c. Some of the self-study quizzes
   d. Other material that needs to be password protected

3. gmail. The gmail (google’s free email service) chat function will be active during the instructor’s normal office hours and usually on Saturday mornings if you have questions. It is a very useful tool to communicate. You will have time in the first lab session to get an account if you need one. Mr. Lundblad’s gmail address is lundblad.csus@gmail.com.

4. Listproc. We will use a listproc/listserv to facilitate class communications. The list name is ACCY121-L. Instructions will be given in the first class session for subscribing to the list. The instructions are also on the class web page.

5. Coffee, water, and soft drinks are fine in class; no food. You pack it in; you pack it out; a clean classroom is a happy classroom.

6. You are busy people and I am aware that a number of you work and or have family responsibilities. If you are late to class please quietly find a seat and see me after class to see if you have missed any announcements. If you have to leave early, please inform me before class so you do not miss any end-of-class comments.
7. Please check that your cell phones and or pagers are either on silent or are turned off.

8. No iPods, mp3 players or similar devices are to be used in class.

9. I expect all of us to be professional in our behavior and respectful of each other not only in class but in our campus community as well.

10. The university has adopted policies with regard to inappropriate conduct by students. These policies are found on a campus web page and you are directed to this page for reference - www.csus.edu/admbus/umanual/ums16150.htm. These policies address, among other topics, plagiarism and cheating. The instructor follows the university’s policies.

11. The university has also adopted policies regarding the grading system. These procedures can be found in the university web page http://aaweb.csus.edu/catalog/current/Search.asp under “Grading System.” Among other topics included in this section are the university polices for all grades including the non-standard grades of I, U, WU, and W. As point of emphasis, for a grade of I to be given the department chair’s signature is required. A link to this site can be found on the instructor’s web page. This information can also be found starting on page 103 of the printed university catalog.

12. Continuing in this policy mode, the university has published procedures to be used for adding and dropping classes. These procedures can be found in the university web page under “Dropping and Adding a Class” at http://aaweb.csus.edu/catalog/current/Search.asp. A link to this site can be found on the instructor’s web page. Basically, you got two to be in or be out. Four weeks with compelling reasons. This information can also be found starting on page 73 of the printed university catalog.

13. Finally, this syllabus is subject to change. If changes are made you will be informed on the class web page.

Tests and Assignments

1. Quizzes. About every other week there will be a quiz covering the recent material. The quizzes will be on SacCT. The highest five scores will be counted towards the class grade so you can miss a few quizzes and still get all the points. The quizzes are designed to keep you current with the class material. They are given on SacCT and you will have a two-day window to take each quiz. You can use your notes and any other material during the quiz. You can ask your class buddies about the quizzes but be careful. I know them, they are not all that bright.

2. Attendance. You should make sure you are able to attend the lecture portion of the class. The lab portion is important but you can try to do the lab assignments on your own if you want.

3. Problem Sets (40 points). There will four problem sets at ten points each. Much of problem sets will be done on Excel for which we have a number of class sessions in one of the university’s computer labs. You can work in groups on the homework but everyone needs to submit their own assignment. Don’t free ride or you will free fall!

4. Midterm Exam (300 points). The exams will consist of multiple-choice and short-answer questions, and problems. Students will be tested on their understanding of key terms and concepts from the text and from class lectures. One exam will be given in one of the campus computer labs and will simulate the current CMA/CPA exams.
5. Budget Projects (20 points). An individual or group (no more than three to a group) project. You will develop a full budget from one of the cases from the text. This will require use of a number of Excel functions. There will be at least one class session in one of the campus computer labs to work on this project. Additional office hours will be provided as well.

6. Presentation (10 points). These are group presentations on career opportunities in accounting. Each week a group will present one job description and three interview questions found on the web. Your recommended site is www.glassdoor.com – there will be a separate handout given in class.

7. Case Analysis (10 points). Towards the end of the class there will be three short cases. You will write up one of the cases and answer three short questions on the other two cases. The write up will be no more the three pages with one additional page of tables or calculations. The three short questions will be only one page for each of the two cases.

8. Final (100 points). A final exam is required. It will cover selected material from the class. You can have your notes and your cost-accounting text for the final exam.

Late work will not be accepted without prior approval. Missed exams may not be made up. However, with prior arrangement you may take the exam at an alternative time if you have a University-approved absence or a compelling personal reason.

Use of SAP Accounting Information Software

This semester you will be introduced to the SAP accounting information system/enterprise resource management software. The MIS program in the College of Business has been using the software for the past several years and the students have been very successful leveraging this experience in their career searches.

Course Grade

The course grade will be assigned based on percentage of total points earned as shown below which may be adjusted downward, depending on the class curve or other compelling reasons. In such a case you will be notified of any adjustments to the grading system. Pluses and minuses will be given based on the class curves within each range. You will have access to the grade-book to check your grade on the course web site during the semester. Summary of class points is shown in the table to the right.

<table>
<thead>
<tr>
<th>Grade</th>
<th>From</th>
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<tbody>
<tr>
<td>A</td>
<td>100%</td>
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<td>B</td>
<td>89%</td>
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<td>D</td>
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<tr>
<td>F</td>
<td>Below 60%</td>
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I, WU, U See University Catalog

Class Schedule

The class schedule is on the class web page:
http://www.csus.edu/indiv/l/lundbladg/__ACCY121_Sp13/ACCY121__Sp13_Class_Page.html