1. **General Information**
   - **Professor:** Kevin M. Lightner, Ph.D.
   - **Office Hours:** M 1800-1840
   - **Office:** SS2427
   - **Telephone:** 594-3736 (please do not leave message, email instead)
   - **Email:** Kevin.Lightner@sdsu.edu

2. **Texts**
   - Intermediate Accounting (Acctg 625 Custom loose-leaf), Spiceland, 7th Ed.
   - Cost Accounting, Horngren, 14th Ed.

3. **Timing of Access to course Material on BlackBoard**
   - **Study Notes:**
     - Available on BlackBoard
   - **Homework Solutions:**
     - Available at 10pm following the class meeting of their assignment
   - **Class Problem Solutions:**
     - Solutions for many Class Problems will be available on BlackBoard following their classroom use. Usually the solutions posted are for Class Problems where time does not permit their discussion in class.

4. **Classroom Format**
   Topics will be discussed by a combination of lecture, review problems, and solutions to review problems via the classroom data projector. Each class meeting there will be a brief lecture followed by Class Problems on the material. Class Problems can be completed individually or together with other class members. While I will provide you with guidance and make a concerted effort help you maintain progress toward a solution for the Class Problems, you or your group have the responsibility to compile a competent and thorough solution. While in the classroom, you should maintain your focus on the lecture and review problems, but do so in a relaxed and casual manner. The classroom is purposely informal. It is a learning environment and one in which you should feel comfortable in engaging other class members in conversation while working on class problems, and in asking me for help and/or clarification..
5. **Outside Class – Summary**

- Reading Assignments in Text
- Outlines and explanations of topics via Class Meeting Notes posted on Blackboard
- Review of Lecture Notes
- Homework completed

6. **Homework Policy**

A key to the success of this course are the assignments and class discussions. You are expected to complete all assigned homework problems, even though they will not be collected for credit. Solutions for homework problems are made available via BlackBoard after the due date for the assignment.

7. **Computer Applications**

- You are expected to use SDSU’s BlackBoard to obtain access to:
  - Study Notes
  - Class Problem Solutions
  - Homework Solutions
- You must have your own email account so that you may be contacted regarding supplemental reading material, grades, changes in agendas, changes in content on BlackBoard, and updates from accounting regulators.

8. **Assessment**

There will be three exams. The Exams will be held on March 4\(^{th}\), April 8\(^{th}\), and May 13\(^{th}\). No make-up exams will be administered. Each exam will be weighted one-third of the total semester points. The topical content of each exam will contain approximately one-third of the semester material and will be directly related to the content of in-class review problems. The format of the exam will be problems that require both computations and narrative responses. A formatted answer sheet will be provided for each problem and must be used for your solution. Notes and/or textbooks cannot be consulted during the exam unless I have specifically authorized such use by advance notice in the Syllabus or on the class meeting prior to the exam date. If necessary, scores on the exam will be normalized to a minimum mean score of 80 and a standard deviation of 10. The scores for each student will be (1) added together, (2) the total scores arranged in a distribution from highest to lowest, (3) grade break-off points determined to yield a minimum grade point average for the class of 3.0 and (4) student grades assigned on the basis of the class curve.

9. **Attendance**

Class attendance is important as it provides you an opportunity to clarify and test your understanding of the material covered during class discussions. Students are responsible for all material covered and announcements made during classes missed.
10. Overview of course topics

I. Costs (1½ weeks)
   A. Cost Terms
   B. Cost Behavior

II. Inventory Cost Systems (2 weeks)
   A. Job Order Costing
   B. Activity Based Cost and Management
   C. Throughput Costing
   D. Process Costing

III. Budgeting and Cost Control (1½ weeks)
   A. Flexible Budget
   B. Cost Control Using Variances
   C. Balanced Scorecard
   D. Capacity Management

IV. Exam

V. Cost Allocation (1 week)
   A. Support Dept Allocations
   B. Joint Cost Allocation

VI. Operational Assets (2 weeks)
   A. Acquisition and disposition
      1. Fixed assets (includes interest capitalization and nonmonetary exchanges)
      2. Intangible assets (includes intellectual property and software)
      3. Treatment of expenses after acquisition
   B. Depreciation, amortization, and impairment (tangible and intangible)
   C. Disclosure issues

VII. Exam

VII. Leases (2 weeks)
   A. Lease classification
   B. Operating and Capital leases (lessee)
   C. Sales-type and Direct Financing leases (lessor)
   D. Disclosure issues
   E. FASB/IASB New Lease Accounting Rules

VII. Accounting for Income Tax (2 weeks)
   A. Deferred Tax Assets and Liabilities
   B. Temporary and Permanent Differences
   C. Accounting for Net Operating Losses
   D. Changes in the Tax Status of an Entity (IAS, SIC #25)

IX. Exam
<table>
<thead>
<tr>
<th>Date</th>
<th>Accounting Issue</th>
<th>Reading Assignment (No Appendices, unless assigned)</th>
<th>Classroom Activity</th>
<th>Homework</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan 28</td>
<td>Introduction, Cost Terms and Purposes</td>
<td>Horngren, Chapter 2, Study Notes #1 Horngren, Chapter 4, Study Notes #2</td>
<td>Start Ch 2</td>
<td>Horngren Ch 2 - 21, 22, 31, 34 Horngren, Ch 4 - 18, 21, 28</td>
</tr>
<tr>
<td></td>
<td>Inventory Cost Systems</td>
<td>Horngren, Chapters 4, 5, &amp; 9(pp 300-311), Study Notes #3</td>
<td>Finish Ch 4, Start and Finish Ch 5</td>
<td>Horngren, Ch 4 - 35 Horngren, Ch 5 – 19, 22,23/ 27 Horngren, Ch 9 – 18,23,28</td>
</tr>
<tr>
<td>Feb 4</td>
<td>Inventory Cost Systems</td>
<td>Horngren, Chapters 17(omit any FIFO discussion) Horngren, Chapters 10 (omit learning curve discussion), Study Notes #4</td>
<td>Class Problem 8</td>
<td>Horngren, Ch 17- 24, 35, 38 Horngren, Ch 10 - 24, 26, 28, 34</td>
</tr>
<tr>
<td>Feb 11</td>
<td>Cost Behavior</td>
<td>Horngren, Chapters 3 Study Notes #5 Horngren, Chapters 6, 7, &amp; 8 Study Notes #6</td>
<td>Start and Finish Ch 3</td>
<td>Horngren, Ch 3 - 20, 25, 28, 32, 38, 45 Horngren Ch 6 - 28</td>
</tr>
<tr>
<td></td>
<td>Costs for Planning &amp; Control</td>
<td></td>
<td>Class Problem 8</td>
<td>Horngren Ch 6 - 28 Horngren Ch 7 – 21, 22</td>
</tr>
<tr>
<td>Feb 25</td>
<td>Costs for Planning &amp; Control</td>
<td>Horngren, Chapters 6, 7, &amp; 8 Study Notes #7</td>
<td>Finish Chs. 6, 7, &amp; 8</td>
<td>Horngren Ch 7 - 32,36 Horngren Ch 8 - 20, 26, 29, 37</td>
</tr>
<tr>
<td>Mar 4</td>
<td>EXAM</td>
<td>Horngren, Chs 2,3,4,5,6,7,8,9,10,17 Study Notes 1 - 6</td>
<td>Exam will be problems and questions. All answers are to be completed on the form provided in class. Review notes may not be used during exam.</td>
<td></td>
</tr>
<tr>
<td>Mar 11</td>
<td>Cost Allocation</td>
<td>Horngren, Chapters 16 &amp; 15(omit revenue allocation discussion), Study Notes #7</td>
<td>Start &amp; Finish Chs. 16 &amp; 15</td>
<td>Horngren Ch 16 - 20, 22, 25, 29 Horngren Ch 15 - 30, 31</td>
</tr>
<tr>
<td>Mar 18</td>
<td>Operational Assets – Acquisition and Disposition</td>
<td>Spiceland, Chapter 10, Study Notes #8</td>
<td>Start &amp; Finish Ch. 10</td>
<td>Spiceland Ch 10 - E19, P7, P8, P9, P12</td>
</tr>
<tr>
<td>Mar 25</td>
<td>Operational Assets – Utilization and Impairment</td>
<td>Spiceland, Chapter 11, Study Notes #9</td>
<td>Start &amp; Finish Ch. 11</td>
<td>Spiceland Ch 11 – E22, E26, E28, P3, P5, P7</td>
</tr>
<tr>
<td>Apr 1</td>
<td>Spring Break</td>
<td>Study Notes #10: Leases under the Forthcoming Exposure Draft</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Apr 8</td>
<td>EXAM</td>
<td>Spiceland, Chs 10, 11 Horngren, Chs 15, 16 Study Notes 7 - 9</td>
<td>Exam will be problems and questions. All answers are to be completed on the form provided in class. Review notes may be allowed during exam. A decision will be announced at the Mar 25 class meeting</td>
<td></td>
</tr>
<tr>
<td>Apr 15</td>
<td>Leases</td>
<td>Spiceland, Chapter 15, Study Notes #11</td>
<td>Start Ch. 15</td>
<td>Spiceland, Ch 15 – P2, P8</td>
</tr>
<tr>
<td>Apr 22</td>
<td>Leases</td>
<td>Spiceland, Chapter 15</td>
<td>Finish Ch. 15</td>
<td>Spiceland, Ch 15 – P11</td>
</tr>
<tr>
<td>Apr 29</td>
<td>Deferred Taxes</td>
<td>Spiceland, Chapter 16 Study Notes #12</td>
<td>Start Spiceland Ch. 16</td>
<td>Spiceland Ch 16 – E10, E14, E20, P1</td>
</tr>
<tr>
<td>May 6</td>
<td>Deferred Taxes</td>
<td>Spiceland, Chapter 16</td>
<td>Finish Spiceland Ch. 16</td>
<td>Spiceland Ch 16 – P2, P8,P10</td>
</tr>
<tr>
<td>May 13</td>
<td>EXAM</td>
<td>Spiceland, Chs 15,16 Study Notes 10 - 12</td>
<td>Exam will be problems and questions. All answers are to be completed on the form provided in class. Review notes are allowed to be used during exam.</td>
<td>8.5 x 11.5 one side only</td>
</tr>
</tbody>
</table>
12. Organizational Timeline

13. Changes to the Course Schedule and Content
   You are responsible for checking your email and BlackBoard site for any changes to the course schedule and/or content. If you are not present in class when an announcement is made of changes to the schedule or content, you are still responsible for any updated changes. Changes can occur at any time during the semester at the discretion of the instructor.

14. Course Competencies
   Our curriculum has been designed to reflect the realities of contemporary accounting and today’s business environment. This course is a reflection of that effort by interweaving some content from Managerial and Financial Accounting to gain an understanding of the ethical, environmental, international, regulatory, social, and political issues that impact and define accounting. Additionally, the delivery of the course content is designed to develop and enhance your competency in exercising professional judgment. This competency, along with an adequate foundation of knowledge, are essential ingredients for a successful entry and engagement in today’s business and accounting environment. Hopefully, this course will encourage you to adopt an attitude of life-long learning, and as a result, allow you to cope and adapt to the complex business issues that await you.
15. **Course Learning Outcomes**

Upon completion of this course, students should be able to:

- Identify, measure, classify, present and disclose financial information in accordance with professional standards for public and private organizations.
- Gather, consolidate and analyze accounting data using appropriate technology and methods.
- Provide input to important problem solving and management decision-making processes.

16. **Academic Honesty**

The **SDSU Standards for Student Conduct** ([http://www.sa.sdsu.edu/srr/conduct1.html](http://www.sa.sdsu.edu/srr/conduct1.html)) states that unacceptable student behavior includes “cheating, plagiarism, or other forms of academic dishonesty that are intended to gain unfair academic advantage.” Unprofessional conduct adversely impacts your fellow students, the accounting faculty, the School of Accountancy, SDSU, and the accounting profession. The School of Accountancy takes academic honesty very seriously and vigorously enforces university policy related to any such infractions. As such, any student suspected of academic dishonesty will be reported to the SDSU Center for Student Rights and Responsibilities; if found responsible for academic dishonesty, the student will receive an F in **ACCTG 625**.

During exams no scratch paper, notes, books, or talking or other form of communication are permitted, except as specified by the syllabus and/or instructor. You may not show your work to another student or allow another student to look at your work. You may use a calculator that has the following functions and no others: addition, subtraction, multiplication, and division (if any math is involved on an exam or quiz.) You may not use calculators that have text memory or alphabetic keys and you may not use a cell phone, PDA, computer or other device except for the simple calculator described above. Upon instructor’s request, you must show your calculator to the instructor at the beginning of each quiz. Failure to follow these rules will result in serious penalties including grade reductions and university disciplinary sanctions.

The minimum penalty for failure to follow any of the rules in this honesty policy will be assigning a score of zero to the exam involved and subtracting 50 points from your total points accumulated on all other exams. A single instance of failing to follow any of these rules can result in receiving an F in the course and suspension from the university.