



# Business Administration

Course Number:	<b>BUAD 365</b>
Course Title:	<b>COST ACCOUNTING</b>
Credits:	3
Calendar Description:	This course provides an in-depth analysis of management and cost accounting issues. Costing methods for manufacturing and service businesses are examined, including job costing, process costing, joint product and by-product costing, plus activity-based costing. Other topics include service department cost allocation, variance analysis and profitability analysis. <i>(also offered by Distance Education)</i>
Semester and Year:	<b>Fall 2016</b>
Prerequisite(s):	BUAD 121, 264
Corequisite(s):	No
Prerequisite to:	BUAD 466
Final Exam:	Yes
Hours per week:	3
Graduation Requirement:	Elective BBA and Diploma
Substitutable Courses:	No
Transfer Credit:	CPA
Special Notes:	Students with credit for BUAD 274 cannot take BUAD 365 for further credit.
Development Date:	January 2004
Revision Date:	

**Professors**

Name	Phone	Office	Email
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**Learning Outcomes**

Upon completion of this course students will be able to:

Calculate and record costs for products or services using activity-based costing, job costing, and process costing  
Allocate revenues, joint costs, indirect costs and period costs using appropriate costing methods  
Develop flexible budgets and perform extensive variance analysis of costs and revenues.  
Account for byproducts, spoilage, rework, and scrap  
Prepare an income statement using absorption costing and variable costing  
Explain non-financial costs and benefits relevant to decision making

**Course Objectives**

This course will cover the following content including:

Track the flow of costs in a job-costing system  
Cost products or services using activity-based costing  
Develop flexible budgets  
Perform extensive variance analysis  
Prepare an income statement using absorption costing and variable costing

**Evaluation Procedure**

Assignments	5%
Quizzes	5%
Mid-term Exams #1 and #2	45%
Final Exam	45%
Total	100%

**Course Schedule**

Date	Topic	Textbook
Week of:	Tues. Sept 6 College-wide Orientation Day Wed. Sept 7 Classes begin Mon. Oct 10 Thanksgiving no classes Fri. Nov 11 Remembrance Day no classes Tues. Dec 6 Last day of regularly scheduled classes	

## **SKILLS ACROSS THE BUSINESS CURRICULUM**

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The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

## **STUDENT CONDUCT AND ACADEMIC HONESTY**

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### **What is the Disruption of Instructional Activities?**

examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities

Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

### **What is Cheating?**

the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating with others for the purpose of obtaining information, copying from the work of others and purposely

Students must submit independently written work. Students may not write joint or collaborative assignments with other students unless the instructor approves it in advance as a group/team project. Students who share their work with other students are equally involved in cheating.

### **What is Plagiarism?**

media, without permission for course credit towards a certificate, diploma, degree and/or professional designation. The