



**Professors**

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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

**Evaluation Procedure**

Course Work **	5%
Mid-term Exams #1 and #2	45%
Final Exam	50%
Total	100%

\*\* as assigned by the professor

**Notes**

Students are expected to write mid-term and final examinations at the scheduled times and dates; medical certificate or other supporting documentation will be required for approval of out-of-time exams.

The final exam is 15 to 20% comprehensive.

**Required Texts/Resources**

**Cost Accounting: A Managerial Emphasis**, Horngren, Datar, Foster, Rajan, Ittner, Gowing, Janz **8th Canadian Ed.** Pearson Prentice Hall. 2018.

**Note:** **MyLab Accounting** online software is also used in this course. It is included with the purchase of a new text or it must be purchased separately if a new text is used.



## **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 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?**

institutions in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating