

**DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION**

**COURSE OUTLINE – Winter 2024**

**BA2140 (A3): Cost Accounting II – 3 (3-0-1) UT 60 Hours for 15 Weeks**

Northwestern Polytechnic acknowledges that our campuses are located on Treaty 8 territory, the ancestral and present-day home to many diverse First Nations, Metis, and Inuit people. We are grateful to work, live and learn on the traditional territory of Duncan's First Nation, Horse Lake First Nation and Sturgeon Lake Cree Nation, who are the original caretakers of this land.

We acknowledge the history of this land and we are thankful for the opportunity to walk together in friendship, where we will encourage and promote positive change for present and future generations.

**INSTRUCTOR:** Doris Hoveland, CPA, CA, MBA   **PHONE:** 780-539-2824  
**OFFICE:** C423   **E-MAIL:** [DHoveland@nwpoytech.ca](mailto:DHoveland@nwpoytech.ca)  
**OFFICE HOURS:** Monday 11:30 a.m. – 1:00 p.m. & Thursday 8:30 a.m. – 10:00 a.m.

**CALENDAR DESCRIPTION:**

This course is the second of a two part, in-depth course examining the concepts of cost and managerial accounting initiated in BA2130. Topics include the following: cost-volume-profit analysis, relevant costing and short-term decision making.

**PREREQUISITE:** BA2130 Cost Accounting I

**REQUIRED TEXT/RESOURCE MATERIALS:**

**Textbook:**

Datar, S. M., Rajan, M. V., Beaubien, L & Janz, S. (2022). Horngren's Cost Accounting: A Managerial Emphasis (9th ce.). North York, ON: Pearson Canada Inc. (ISBN: 9780136551485)

This text includes an access code card for MyLab Accounting. Students must have an access code to register for MyLab. Students have the option of purchasing the print text or eBook.

**Financial calculator:**

- Texas Instruments BA II Plus, or
- Sharp EL-738

Calculators and pre-approved translation devices are the only electronic devices allowed during quizzes, term tests or the final exam. Cell phones and programmable calculators may not be used in examinations.

## **DELIVERY MODE:**

On-campus (face-to-face) – This type of course will be delivered on campus in a specific location which will be indicated on the student timetable. Students are expected to fully attend in person.

## **LEARNING OUTCOMES:**

Upon completion of this course, the student will be able to:

- Contrast target costing, cost plus, life cycle costing
- Explain importance of non-cost factors
- Apply the Balanced Scorecard
- Analyze and select appropriate cost-allocation procedures to assign support costs
- Apply cost allocation methods to joint costs
- Account for byproducts using two different methods
- Analyze customer profitability
- Contrast process costing with product costing
- Distinguish among spoilage, rework and scrap and apply the appropriate methods to account for normal and abnormal costs
- Apply cost management strategies and consider quality, time and the theory of constraints
- Apply various capital budgeting concepts and strategies
- Explain management control systems, transfer pricing and multinational considerations
- Analyze and evaluate alternative measures of financial performance

## **TRANSFERABILITY:**

Please consult the Alberta Transfer Guide for more information. You may check to ensure the transferability of this course at the Alberta Transfer Guide main page

<http://www.transferalberta.alberta.ca>.

**\*\* Grade of D or D+ may not be acceptable for transfer to other post-secondary institutions. Students are cautioned that it is their responsibility to contact the receiving institutions to ensure transferability**

## **EVALUATIONS:**

In-Class Assignments & Quizzes	15%
Term Test 1	25%
Term Test 2	25%
Final Exam	<u>35%</u>
Total	<u>100%</u>

Final grades are based on academic performance throughout the semester. There are no test re-writes, deadline extensions, or bonus assignments available to improve your grade. It is important to complete all assessments as scheduled and to the best of your abilities.

## GRADING CRITERIA:

Please note that most universities will not accept your course for transfer credit **IF** your grade is **less than C-**.

Alpha Grade	4-point Equivalent	Percentage Guidelines	Alpha Grade	4-point Equivalent	Percentage Guidelines
A+	4.0	95-100	C+	2.3	67-69
A	4.0	85-94	C	2.0	63-66
A-	3.7	80-84	C-	1.7	60-62
B+	3.3	77-79	D+	1.3	55-59
B	3.0	73-76	D	1.0	50-54
B-	2.7	70-72	F	0.0	00-49

## COURSE SCHEDULE/TENTATIVE TIMELINE:

Week	Topic	Chapter
Jan 8	Pricing Decisions	13
Jan 15	Strategy	14
Jan 22	Period Costs	15
Jan 29	Cost Allocation for Joint Products	16
Feb 5	<b>Term Test 1</b>	<b>13 - 16</b>
Feb 12	Revenue and Customer Profitability Analysis	17
Feb 19	Winter Break	
Feb 26	Process Costing	18
Mar 4	Spoilage, Rework, and Scrap	19
Mar 11	Inventory Cost Management Strategies	20
Mar 18	Capital Budgeting	21
Mar 25	<b>Term Test 2</b>	<b>17 - 20</b>
Apr 1	Transfer Pricing	22
Apr 8 & 15	Performance Measurement and Compensation	23

## STUDENT RESPONSIBILITIES:

### Attendance:

There is a strong correlation between regular attendance and overall course performance. Students are encouraged to attend all scheduled classes. If you miss a class, it is your responsibility to learn the material on your own. Repeated lateness will be considered as an absence. Students with 6 or more absences will be refused permission to transfer test weightings and may be debarred from the final exam.

### Professional Behavior:

Students are expected to conduct themselves in a professional manner. This includes, but not limited to, interacting with others appropriately and respectfully; refraining from texting or chatting during class; arriving to class prepared and on time; and remaining for the duration of the activities. Students may be asked to leave if the behavior becomes disruptive.

**Recording:**

Recording lectures or taking photos in class is prohibited unless advance permission is obtained from the instructor and any guest presenter(s). In the event permission is granted, such recordings may only be used for individual study, and may not be reproduced, transferred, distributed, or displayed in any public manner.

**Time Management:**

The expectation for this course is that students read the material prior to class, engage in active learning during class, and re-do practice questions after class. Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so students are encouraged to plan their schedule accordingly. It is difficult for students to catch up once they fall behind schedule.

**STATEMENT ON ACADEMIC MISCONDUCT:**

Academic Misconduct will not be tolerated. For a more precise definition of academic misconduct and its consequences, refer to the Student Rights and Responsibilities policy available at <https://www.nwpolytech.ca/about/administration/policies/index.html>.

\*\*Note: all Academic and Administrative policies are available on the same page.

**ADDITIONAL INFORMATION:****In-Class Assignments and Quizzes:**

In-class assignments and quizzes will be administered throughout the semester. Missed assignments or quizzes will be assigned a grade of zero.

**Term Tests:**

Term tests are tentatively scheduled for the week of **February 5** and **March 25**. Absences during a term test will be assigned a grade of zero. The zero grade will be used in determining a student's letter grade prior to writing the final exam regardless of any special arrangements made. For example, in extenuating circumstances, the term test weighting may be transferred to the final exam when calculating the final grade. However, the letter grade before writing the final exam will include the zero grade and remain unchanged.

**Final Exam:**

The two-hour final exam will be written as scheduled by the Registrar's Office during the exam period from **April 17 – 24**. Do not plan activities or trips during this time. Unexcused absences will be assigned a grade of zero. Students who arrive after the first student has left the examination room will not be allowed to write the final exam and will be assigned a grade of zero. Students who submit a blank or substantially incomplete exam will not be eligible for a repeat final exam.