



DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION

COURSE OUTLINE – Winter 2025

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@nwpolytech.ca
OFFICE HOURS: Monday & Wednesday 10:00 – 11:30 or by appointment

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:



eBook: Datar, S. M., Rajan, M. V., Beaubien, L. & Janz, S. (2024). Horngren's Cost Accounting: A Managerial Emphasis, (10th ed.). Pearson Canada. ISBN: 9780137912803 (eBook with MyLab Accounting)

Laptop or tablet: Both the eBook and MyLab Accounting will be used extensively. Students are required to bring a laptop or tablet to class to access the digital content.

Financial calculator: Texas Instruments BA II Plus or Sharp EL-738

Approved 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:

This 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:

Assignments	15%
Tests	50%
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.

Assignments:

Assignments will be available through MyLab Accounting. Missed assignments will be assigned a grade of zero.

Tests:

Tests are tentatively scheduled for **January 23, February 13, March 6 and March 27**. Absences during a test will be assigned a grade of zero. In extenuating circumstances, test weightings may be transferred to the final exam when calculating the final grade at the instructor's discretion. However, the letter grade before writing the final exam will include the zero grade and remain unchanged. Students with 6 or more absences will be refused permission to transfer any test weightings.

Final Exam:

The two-hour final exam will be written as scheduled by the Registrar's Office during the exam period from **April 14 – 23**. Do not plan activities or trips during this time. Unexcused absences will be assigned a grade of zero. Students are expected to arrive on time and stay for the first half hour. 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 examination.

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	Chapters
1	Pricing Decisions	13
2	Strategy	14
3	Test 1 (Jan 23)	13 & 14
4	Period Costs	15
5	Cost Allocation for Joint Products	16
6	Test 2 (Feb 13) Revenue and Customer Profitability Analysis	15 & 16 17
7	Winter Break – No Classes	
8	Process Costing	18
9	Test 3 (Mar 6)	17 & 18
10	Spoilage, Rework, and Scrap	19
11	Inventory Cost Management Strategies	20
12	Test 4 (Mar 27) Capital Budgeting	19 & 20 21
13	Transfer Pricing	22
14	Performance Measurement and Compensation	23
Exam Period	Comprehensive Final Exam	All Chapters

STUDENT RESPONSIBILITIES:

Attendance:

There is a strong correlation between regular attendance and overall course performance. Students are expected to attend all scheduled classes, arrive on time, and remain for the duration of the activities. Arriving late or leaving early is disruptive to the entire class. Repeated tardiness or leaving early will be treated as an absence. If you miss a class, it is your responsibility to learn the material on your own. Students with 6 or more absences will not be eligible to transfer any test weightings and may be debarred from writing 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. Any recordings or images taken without the instructor's consent must be deleted immediately.

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.