



DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION

COURSE OUTLINE – Winter 2026

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: Tuesday & Thursday 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 & Quizzes	15%
Test 1	25%
Test 2	25%
Final Exam	35%
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. Students who wish to contest an assignment, quiz, or exam grade must do so within 5 business days of receiving their marks. Requests made after this period will not be considered.

Assignments and Quizzes:

Students have the option of completing in-class assignments, online quizzes, or a combination of both. For each chapter, only the highest score will count towards the final grade. Missed assignments or quizzes will be assigned a grade of zero.

Tests:

Tests are tentatively scheduled for **Week 6 and Week 12**. Absences during a test will be assigned a grade of zero. In extenuating circumstances, test weightings may be transferred to the final exam at the instructor's discretion. Students with 6 or more absences do not have the option 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 16 – 23**. 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 examination.

Students may be refused permission to write the final exam if they have 6 or more absences, fail to complete key assessments, or cannot mathematically pass the course even with a perfect exam score. The instructor will notify any student in these situations prior to the final exam period.

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

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 class. Repeated lateness or leaving early will be treated as an absence. Students are accountable for any content missed during their absence. Students with 6 or more absences will not be eligible to transfer any test weightings and may be refused permission to write 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 review the course 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 expected 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/polytechnic-leadership/policies-directory>.

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