

**DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION**

**COURSE OUTLINE – Fall 2023**

**BA2130 (A2): Cost Accounting I – 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:** Tuesday & Thursday 11:30 a.m. – 1:00 p.m.

**CALENDAR DESCRIPTION:**

This is the first of a two part, in-depth course examining the concepts of cost and managerial accounting. Major topics include the following: cost-volume profit-analysis, relevant costs and short-term decision making, responsibility accounting, standard costing and variance analysis, and product costing and cost flow.

**PREREQUISITE:** BA1120 Principles of Accounting or equivalent

**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. Both the text and MyLab Accounting will be used extensively.

**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(S):**

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:

- Define and differentiate management, cost, and financial accounting
- Understand and use cost terms
- Perform and interpret cost-volume-profit analyses
- Utilize job costing in both manufacturing and service industries
- Apply activity-based costing and management concepts to both manufacturing and service industries
- Understand and utilize master budgets and flexible budgets
- Calculate and explain variances and their uses in management of organizations
- Understand and explain the effects of variable and absorption costing and related inventory valuations and income effects
- Determine cost drivers and how costs behave
- Utilize all previous information to determine relevant costs and resultant management decision making.

## **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%
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	Chapters
1 & 2	Introduction & Cost Terms	1 & 2
3	Cost-Volume-Profit Analysis	3
4 & 5	Job Costing	4
6	<b>Term Test 1 (October 11)</b>	<b>1 to 4</b>
7	Activity-Based Costing	5
8	Master Budget and Responsibility Accounting	6
9 & 10	Flexible Budgets and Variances	7 & 8
11	<i>Fall Break – No Classes</i>	
12	<b>Term Test 2 (November 20)</b>	<b>5 to 8</b>
13	Capacity Management, Variable and Absorption Costing	9
14	Analysis of Cost Behaviour	10
15	Decision Making and Relevant Information	11
Exam Period	Comprehensive Final Exam	<b>1 to 11</b>

## STUDENT RESPONSIBILITIES:

### Attendance:

There is a strong correlation between regular attendance and overall course performance. Students are encouraged to attend all scheduled classes. Students with 6 or more absences may 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:****Assignments:**

Online assignments are available through MyLab Accounting and will be automatically submitted and graded on the due date. Hand-in assignments must be submitted through MyClass by the due date. In-class assignments will be administered throughout the semester. Missed assignments and absences during an in-class assignment will be assigned a grade of zero.

**Term Tests:**

Term tests are tentatively scheduled for **October 11** and **November 20**. 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 **December 14 – 21**. 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 receive a grade of zero. Students who submit a blank or substantially incomplete exam will not be eligible for a repeat final examination.