



DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION

COURSE OUTLINE – WINTER 2021

BA2140 A3: COST ACCOUNTING II – 3 (3-0-2) 75 HOURS FOR 15 WEEKS

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OFFICE HOURS: Monday & Wednesday 10:00 – 11:30

WINTER 2021 DELIVERY

Remote Delivery. This course is delivered remotely. There are no face-to-face or onsite requirements. Students must have a computer with a webcam and reliable internet connection. Technological support is available through helpdesk@gprc.ab.ca.

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:

Datar, S. M., Rajan, M. V. & Beaubien, L. (2019), *Horngrén's cost accounting: A managerial emphasis* (8th Can. ed.). North York, ON: Pearson Canada Inc.

This text includes an access code card for *MyLab Accounting*. **Both the text and MyLab Accounting will be used extensively.** Students will require an appropriate calculator. The calculator function of a cell phone is not sufficient. Students may use only approved calculators for examinations.

COURSE OBJECTIVES:

The following topics will be covered in this course:

- Target costing, cost plus, life cycle costing
- Non-cost factors
- The Balanced Scorecard
- Cost allocation procedures to assign support costs
- Cost allocation methods for joint costs
- Accounting for byproducts using two different methods
- Customer profitability
- Process costing vs product costing
- Spoilage, rework and scrap
- Normal and abnormal costs
- Cost management strategies, quality, time and the theory of constraints

- Capital budgeting concepts and strategies
- Management control systems
- Transfer pricing and multinational considerations
- Alternative measures of financial performance

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 Alberta Transfer Guide main page <http://www.transferalberta.ca>.

**** Note that, in many cases, BA2130 and BA2140 together are required for transferability. 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 Assessments and Quizzes*	65%
Final Examination*	<u>35%</u>
Total	<u>100%</u>

*The quizzes, tests and final examination for this course must be taken online with the use of Respondus Lockdown Browser and Respondus Monitor exam proctoring software. Students must download Lockdown Browser and Respondus Monitor will automatically start with examinations through myClass. The proctoring software is a requirement to uphold academic integrity and is necessary to meet accreditation requirements.

Lockdown Browser and Respondus Monitor requires Windows or Mac desktop, laptop, or iPad platforms. Chromebooks, smart phones, and other tablets are not supported. If you do not have access to a Windows or Mac desktop, laptop, or iPad, you can book a College PC via the GPRC App -> On-campus Reservations.

You can learn more about Respondus Lockdown Browser and Respondus Monitor here: <https://web.respondus.com/lockdownbrowser-student-video/>. It is important to note that the software recordings are automated systems and are designed to be less intrusive than in-person proctors. The software is only running while you are signed in during your exam. The exam administrators only review the recordings after the exam is submitted and only if it was flagged due to suspicious activity.

The collection and use of your personal information are in accordance with the Freedom of Information and Protection of Privacy (FOIP) Act S. 33 (c) which states that *“No personal information may be collected by or for a public body unless that information relates directly to and is necessary for an operating program or activity of the public body.”* In addition, S. 39 (4) states, *“A public body may use personal information only to the extent necessary to enable the public body to carry out its purpose in a reasonable manner.”*

If you are unable to complete your examinations using the proctoring software, you may request alternative accommodations to the online testing by contacting your instructor and the GPRC Testing Centre by telephone at 780-539-2212 to arrange to write your exam. Students must book their examinations no less than 2-weeks in advance of the test date and students are choosing to write the examination in the GPRC Testing Centre are responsible for the \$30 sitting fee.

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	90-100		C+	2.3	67-69
A	4.0	85-89		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 Beginning	Topic	Required Reading
January 4	Introduction	
January 11	Pricing Decisions: Profitability and Cost Management	Chapter 12
January 18	Strategy, Balanced Scorecard, and Profitability Analysis	Chapter 13
January 25	Period Cost Application	Chapter 14
February 1	Cost Allocation: Joint Products and Byproducts	Chapter 15
February 8	Revenue and Customer Profitability Analysis	Chapter 16
February 15	Winter Break – No Classes	
February 22	Process Costing	Chapter 17
March 1	Spoilage, Rework, and Scrap	Chapter 18
March 8	Inventory Cost Management Strategies	Chapter 19
March 15	Capital Budgeting: Methods of Investment Analysis	Chapter 20
March 22	Capital Budgeting: Methods of Investment Analysis	Chapter 20
March 29	Transfer Pricing and Multinational Management Control Systems	Chapter 21
April 5	Multinational Performance Measurement and Compensation	Chapter 22
April 14 – 22	FINAL EXAM (TBA)	Chapters 12-22

STUDENT RESPONSIBILITIES:

Attendance:

There is a strong correlation between regular attendance and overall course performance. Therefore, students are expected to attend all scheduled classes, arrive on time, and remain for the duration of the activities. Arriving late is disruptive to the entire class. Frequent tardiness may be treated as an absence (i.e. 3 late = 1 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 for exam deferrals or any special considerations. In the worst-case scenario, students may be refused permission to write the final exam. For more information, please refer to the Academic Regulations on Debarred from Exams at gprc.ab.ca/programs/grading-systems.html.

Exams:

Tests and quizzes will be given throughout the semester. Unexcused absences during a test will earn a grade of zero. For excused absences, the weighting of the test may be transferred to the final exam at the instructor's discretion. Students with 6 or more absences may not be eligible. No re-writes will be granted for missed exams or unsuccessful attempts.

Recording:

Recording lectures or taking screenshots in class is prohibited unless advance permission is obtained from the instructor. 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.

STATEMENT ON PLAGIARISM AND CHEATING:

Cheating and plagiarism will not be tolerated and there will be penalties. For a more precise definition of plagiarism and its consequences, refer to the Student Conduct section of the College Admission Guide at <http://www.gprc.ab.ca/programs/calendar/> or the College Policy on Student Misconduct: Plagiarism and Cheating at <http://www.gprc.ab.ca/about/administration/policies/>

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

Plagiarism

Plagiarism means submitting work (words, ideas, images, or data) in a course as if it were their own work done expressly for that particular course when, in fact, it is not. Most commonly, plagiarism exists when:

- the work submitted or presented was done, in whole or in part, by an individual other than the student (this includes having another person impersonate the student or otherwise substitute the work of another for their own in an assignment, examination, or test)
- Parts of a student's work are taken from another source without reference to the original author. This includes ideas, words, and images appearing in print, digital, graphical, internet, audio and video formats
- students submit or present the work in one course which has also been submitted in another course (although it may be completely original with the student) without the prior agreement of the instructor
- Clinical or laboratory reports are falsified or fabricated.

While it is recognized that academic work often involves reference to ideas, data and conclusions of others, intellectual honesty requires that such references be explicitly and clearly noted.

Instructors may choose to use online plagiarism detection services. When students submit a paper, it is understood that they are consenting to such a procedure and that they cannot claim any copyright violation should such paper be uploaded to an online plagiarism detection database.

Cheating

Cheating on tests or examinations includes, but is not limited to, the following:

- dishonest or attempted dishonest conduct such as **speaking to other students or communicating with them under any circumstances whatsoever**
- bringing into the examination room a textbook, notebook, memorandum, other written material or mechanical or electronic device not authorized by the examiner or instructor
- writing an examination, or part of it, outside the confines of the examination room without permission to do so
- consulting any person or materials outside the confines of the examination room without permission to do so
- leaving answer papers exposed to view, or any attempts to read other students' examination papers
- tampering or attempts to tamper with examination scripts, class work, grades and/or class records; the acquisition, attempted acquisition, possession, and/or distribution of examination materials or information not authorized by the instructor
- Impersonation of another student in an examination or other class assignment.

- **Absolutely no examination materials may be removed from the examination room.** All papers, answer forms and examination question sheets must be returned to the instructor. If students leave the examination room for any reason unacceptable to the instructor, they must hand in all examination materials and it will be assumed that the examination is completed.

If students voluntarily and consciously aid another student in the commission of one of these offenses they are also guilty of misconduct. Any attempt to commit academic misconduct will bear the same consequences as if the act occurred. A student who assists another student in an act or attempted act of misconduct will also be considered to have committed an offense.