



# Business Administration

Course Number:	BUAD 365
Course Title:	COST ACCOUNTING
Credits:	3
Calendar Description:	This course provides an in-depth analysis of management and cost accounting issues. Costing methods for manufacturing and service businesses are examined, including job costing, process costing, joint product and by-product costing, plus activity-based costing. Other topics include service department cost allocation, variance analysis and profitability analysis. (also offered by Distance Education)
Semester and Year:	Fall 2015
Prerequisite(s):	BUAD 121, 264
Corequisite(s):	No
Prerequisite to:	BUAD 466
Final Exam:	Yes
Hours per week:	3
Graduation Requirement:	Elective – BBA and Diploma
Substitutable Courses:	No
Transfer Credit:	CPA
Special Notes:	Students with credit for BUAD 274 cannot take BUAD 365 for further credit.
Development Date:	January 2004
Revision Date:	
Chair's Approval:	



## Evaluation Procedure

Assignments	5%
Quizzes	5%
Mid-term Exams #1 and #2	45%
Final Exam	45%
Total	100%

## Notes

Lesson notes including homework assignments are posted for each chapter. Solutions are posted separately and should only be used after completing each chapter's assignments.
Students are expected to write mid-term and final examinations at the scheduled times and dates; medical certificate or other supporting documentation will be required for approval of out-of-time exams.
The final exam is 20% comprehensive.

## Required Texts/Resources

Cost Accounting: A Managerial Emphasis, Horngren, Datar, Foster, Rajan, Ittner, Gowing, Janz 7th Canadian Ed. Pearson Prentice Hall. 2015.
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## SKILLS ACROSS THE BUSINESS CURRICULUM

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The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

## STUDENT CONDUCT AND ACADEMIC HONESTY

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What is the Disruption of Instructional Activities?

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

What is Cheating?

“Cheating includes but is not limited to dishonest or attempted dishonest conduct during tests or examinations in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating with others for the purpose of obtaining information, copying from the work of others and purposely exposing or conveying information to other students who are taking the test or examination.”

Students must submit independently written work. Students may not write joint or collaborative assignments with other students unless the instructor approves it in advance as a group/team project. Students who share their work with other students are equally involved in cheating.

What is Plagiarism?

Plagiarism is defined as “the presentation of another person’s work or ideas without proper or complete acknowledgement.” It is the serious academic offence of reproducing someone else’s work, including words, ideas and media, without permission for course credit towards a certificate, diploma, degree and/or professional designation. The defining characteristic is that the work is not yours.

“Intentional plagiarism is the deliberate presentation of another’s work or ideas as one’s own.” Intentional plagiarism can be a copy of material from a journal article, a book chapter, data from the Internet, another student, work submitted for credit in another course or from other sources.

“Unintentional plagiarism is the inadvertent presentation of another’s work or ideas without proper acknowledgement because of poor or inadequate practices. Unintentional plagiarism is a failure of scholarship; intentional plagiarism is an act of deceit.”

What are the Students’ Responsibilities to Avoid Plagiarism?

Students have a responsibility to read the OC Plagiarism Policy and Procedures outlined in the OC calendar, which is available in online format [www.okanagan.bc.ca](http://www.okanagan.bc.ca). Students must acknowledge .4(es)-8( out)-1.deas 7(l)3.1(a)-12.2(2.3(d)-1s1(a)-12