## **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. <i>(also offered by Distance Education)</i>
Semester and Year:	FALL 2019
Prerequisite(s):	BUAD 121, 264
Corequisite(s):	No
Prerequisite to:	BUAD 466

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## **Evaluation Procedure**

Course Work **	5%
Mid-term Exams #1 and #2	45%
Final Exam	50%
Total	100%

\*\* as assigned by the professor

## Notes

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 <u>8th Canadian Ed.</u> Pearson Prentice Hall. 2018. (Note: This is a new edition of the text for this year).

**Note:** MyLab Accounting online software may also be used in this course. Check with your instructor if this will be required. It is included with the purchase of a new text or it must be purchased separately if an older text is used.