



**Professors**

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**Learning Outcomes**

Upon completion of this course students will be able to

calculate and record costs for products or services using activity-based costing, job costing, and process costing.

allocate revenues, joint costs, indirect costs and period costs using appropriate costing methods.

develop flexible budgets and perform extensive variance analysis of costs and revenues.

account for byproducts, spoilage, rework and scrap.

prepare an income statement using absorption costing and variable costing.

explain non-financial costs and benefits relevant to decision making.

**Course Objectives**

This course will

**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 15 to 20% comprehensive.

**Required Texts/Resources**

**Cost Accounting: A Managerial Emphasis**, Horngren, Datar, Foster, Rajan, Ittner, Gowing, Janz **8th Canadian Ed.** Pearson Prentice Hall. 2018.

**Note:** **MyLab Accounting** online software is also used in this course. It is included with the purchase of a new text or it must be purchased separately if a new text is used.



## **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?**

examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study 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?**

institutions in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating