



# Business Administration

Course Number:	<b>BUAD 365</b>
Course Title:	<b>COST ACCOUNTING</b>
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:	<b>FALL 2019</b>
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 (credit with BUAD 466)
Special Notes:	Students with credit for BUAD 274 cannot take BUAD 365 for further credit.
Originally Developed:	January 2004
EDCO Approval:	(on file)



**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**

<p><b>Cost Accounting: A Managerial Emphasis</b>, Horngren, Datar, Foster, Rajan, Ittner, Gowing, Janz <b>8th Canadian Ed.</b> Pearson Prentice Hall. 2018. (Note: This is a new edition of the text for this year).</p> <p><b>Note: MyLab Accounting</b> 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.</p>
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