Professors

Hetherington, Laura ***Course Captain***	**E225**	**lhetherington@okanagan.bc.ca**

Learning Outcomes

Upon completion of this course students will be able to

calculate and record costs for products using appropriate costing methods
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.

Course Schedule (see note below)

2022 Week of:		Classes Start: Wednesday, September 7 STAT Friday, September 30 STAT Monday, October 10 STAT Friday, November 11 Last day of regularly scheduled Classes: Tuesday, December 6	
1	Sept 7	Cost Management and Strategy Basic Cost Management Concepts	Ch 1 Ch 3
2	Sept 12	Basic Cost Management Concepts Spoilage, Rework and Scrap in Job Costing	Ch 3 Ch 4 Appendix
3	Sept 19	Process Costing	Ch 6
4	Sept 26	**No Class**	
5	Oct 3	Process Costing Cost Allocation: Departments, Joint Products and By-Products	Ch 6 Ch 7
6	Oct 10	Cost Allocation: Departments, Joint Products and By-Products	Ch 7
7	Oct 17	**Midterm** High-Level Budgeting Considerations Direct Cost	Ch 10 (p.382-394)
8	Oct 24	Direct Cost Variances and the Role of Non-Financial Performance Measures	Ch 14
9	Oct 31	Direct Cost Variances and the Role of Non-Financial Performance Measures	Ch 14
10	Nov 7	**No Class**	
11	Nov 14	Indirect Cost Variances and Resource Capacity Management	Ch 15
12	Nov 21	Indirect Cost Variances and Resource Capacity Management	Ch 15
13	Nov 28	Further Analysis of Productivity and Sales	Ch 16
		Final Exam Period	

Note: Specific class schedules may differ by section. Refer to schedule provided by the professor.