

Business Administration

Course Number: **BUAD 365**

Course Title: **COST ACCOUNTING**

Credits: 3

Calendar Description: This course is a required course for students pursuing a Bachelor's degree in Business Administration. It covers the principles and practices of cost accounting, including the identification and classification of costs, the determination of unit costs, and the use of cost accounting information for management decision-making. The course is taught in a lecture format and includes a final exam. Prerequisites: BUAD 360 and BUAD 361. Corequisites: BUAD 362 and BUAD 363. Total Credits: 3.00.

Professors

Evaluation Procedure

Course Work **	25%
Mid-term Exam	35%
Final Exam	40%
Total	100%

Course Schedule (see note below)

Date		Topic	Textbook
2023		Wednesday September 6, First day of class	
		Friday September 15, Last day to register for Fall 2023	
		Monday Oct. 2 & Monday Oct. 9 & Monday Nov. 13, Statutory Holiday (no classes)	
		Friday October 27, Last day to withdraw from class without academic penalty	
		Thursday December 7, Last day of class	
1	Sept 8	Cost Management and Strategy Basic Cost Management Concepts	Ch 1 Ch 3
	Sept 15	Basic Cost Management Concepts Absorption and Variable Cost Financial Statements	Ch 3 Additional material
	Sept 22	Process Costing	Ch 6
	Sept 29	Process Costing Spoilage Spoilage in Process Costing	Ch 6 Ch 4 Appendix Ch 6 Appendix
	Oct 6	Cost Allocation: Departments, Joint Products and By-Products	Ch 7
	Oct 13	Cost Allocation: Departments, Joint Products and By-Products	Ch 7
	Oct 20	Midterm High-Level Budgeting Considerations Direct Cost	Ch 10 (p.382-394)
	Oct 27	Direct Cost Variances and the Role of Non-Financial Performance Measures	Ch 14
	Nov 3	Direct Cost Variances and the Role of Non-Financial Performance Measures	Ch 14
	Nov 10		

