COURSE OUTLINE		
TERM: Spring 2027	**COURSE NO:** BFIN 342	
INSTRUCTOR:	**COURSE TITLE:** Cost Accounting II	
OFFICE: **LOCAL:** **E-MAIL:** @capilanou.ca	**SECTION NO(S):**	**CREDITS:** 3.0
OFFICE HOURS:		
COURSE WEBSITE:		

Capilano University respectfully acknowledges that our campuses are located on the unceded territories of the səlilwətaɬ (Tsleil-Waututh), Sḵwx̱wú7mesh (Squamish) and xʷməθkʷəy̓əm (Musqueam) Nations.

COURSE FORMAT
Three hours of class time, plus an additional hour delivered through on-line or other activities for a 15-week semester, which includes two weeks for final exams. This course may be offered in mixed-mode or online format.

COURSE PREREQUISITES
BFIN 341

CALENDAR DESCRIPTION
A more in-depth study of subjects covered in Cost Accounting I. Cost determination for manufacturing operations, planning and cost control systems, performance evaluation methods, and strategic decision-making methods. (CPA transferable with BFIN 341).

REQUIRED TEXTS AND/OR RESOURCES
Horngren, Datar, Rajan, Beaubien & Graham (2024). *Cost Accounting, A Managerial Emphasis,* Current Canadian Edition. Pearson Canada. (This textbook is also used in BFIN 341.)

COURSE STUDENT LEARNING OUTCOMES

On successful completion of this course, students will be able to do the following:

1. Identify factors important to choosing the denominator level used to calculate fixed overhead allocation rates and explain how the choice affects capacity management, costing, pricing, and performance evaluation.
2. Prepare and explain the differences of absorption costing and variance costing in operating income.
3. Understand the three major influences on pricing and how companies make short-run and

long-run pricing decisions.

4. Identify the purpose of cost allocation and use criteria to select an appropriate method.
5. Apply the single and dual-rate cost methods and compute the revenue and contribution margin variances (price, volume, quantity, market share, market size).
6. Apply weighted average and FIFO process costing methods.
7. Generate a customer profitability profile and apply revenue allocation methods.
8. Apply transfer-pricing processes and analyze income tax considerations in multinational transfer pricing.

COURSE CONTENT

Week	Topic
Weeks 1-3	Income Effects of Denominator Level on Inventory Valuation Pricing Decisions: Profitability and Cost Management Strategy, the Balanced Scorecard, and Profitability Analysis
Week 4	Exam #1
Weeks 5-8	Period Cost Application Cost Allocation: Joint Products and Byproducts Revenue and Customer Profitability Analysis Process Costing Allocating support division costs using direct, step-down and reciprocal methods Spoilage, Rework, and Scrap
Week 9	Exam #2
Weeks 10-13	Inventory Cost Management Strategies Capital Budgeting: Methods of Investment Analysis Transfer Pricing and Multinational Management Control Systems Multinational Performance Measurement and Compensation
Week 14-15	Final Exam Period: Final Exam (Cumulative)

EVALUATION PROFILE

Assessment	% of Final Grade	Learning Outcomes
Exam #1 (I*)	20%	1, 2, 3
Exam #2 (I*)	20%	4, 5, 6
Assignments/Cases (I* and T*)	30%	1, 2, 3, 4, 5, 6, 7, 8
Final Exam (I*)	30%	1, 2, 3, 4, 5, 6, 7, 8
Total	100%	

*I for Individual and T for Team

GRADING PROFILE

A+ = 90-100	B+ = 77-79	C+ = 67-69	D = 50-59
A = 85-89	B = 73-76	C = 63-66	F = 0-49
A- = 80-84	B- = 70-72	C- = 60-62	

Incomplete Grades
Grades of Incomplete "I" are assigned only in exceptional circumstances when a student requests extra time to complete their coursework. Such agreements are made only at the request of the student, who is responsible to determine from the instructor the outstanding requirements of the course.

Late Assignments
Assignments are due on the due date listed. If you anticipate handing in an assignment late, please consult with your instructor beforehand.

Missed Exams/Quizzes/Labs etc.
Make-up exams, quizzes and/or tests are given at the discretion of the instructor. They are generally given only in medical emergencies or severe personal crises. Some missed labs or other activities may not be able to be accommodated. Please consult with your instructor.

Attendance
Students are expected to attend all classes and associated activities.

English Usage
Students are expected to proofread all written work for any grammatical, spelling and stylistic errors. Instructors may deduct marks for incorrect grammar and spelling in written assignments.

Electronic Devices
Students may use electronic devices during class for note-taking only.

On-line Communication
Outside of the classroom, instructors will (if necessary) communicate with students using either their official Capilano University email or eLearn; please check both regularly. Official communication between Capilano University and students is delivered to students' Capilano University email addresses only.

UNIVERSITY OPERATIONAL DETAILS

Tools for Success
Many services are available to support student success for Capilano University students. A central navigation point for all services can be found at: https://www.capilanou.ca/student-services/

Capilano University Security: download the CapU Safe Alert App

Policy Statement (S2009-06)
Capilano University has policies on Academic Appeals (including appeal of final grade), Student Conduct, Academic Integrity, Academic Probation and other educational issues. These and other policies are available on the University website

Academic Integrity (S2017-05)
Any instance of academic dishonesty or breach of the standards of academic integrity is serious and students will be held accountable for their actions, whether acting alone or in a group. See policy and procedures S2017-05 Academic Integrity for more information:
https://www.capilanou.ca/about-capu/governance/policies/

Violations of academic integrity, including dishonesty in assignments, examinations, or other academic performances, are prohibited and will be handled in accordance with the Student Academic Integrity Procedures.

Academic dishonesty is any act that breaches one or more of the principles of academic integrity. Acts of academic dishonesty may include but are not limited to the following types:

Cheating: Using or providing unauthorized aids, assistance or materials while preparing or completing assessments, or when completing practical work (in clinical, practicum, or lab settings), including but not limited to the following:

- Copying or attempting to copy the work of another during an assessment;
- Communicating work to another student during an examination;
- Using unauthorized aids, notes, or electronic devices or means during an examination;
- Unauthorized possession of an assessment or answer key; and/or,
- Submitting of a substantially similar assessment by two or more students, except in the case where such submission is specifically authorized by the instructor.

Fraud: Creation or use of falsified documents.

Misuse or misrepresentation of sources: Presenting source material in such a way as to distort its original purpose or implication(s); misattributing words, ideas, etc. to someone other than the original source; misrepresenting or manipulating research findings or data; and/or suppressing aspects of findings or data in order to present conclusions in a light other than the research, taken as a whole, would support.

Plagiarism: Presenting or submitting, as one's own work, the research, words, ideas, artistic imagery, arguments, calculations, illustrations, or diagrams of another person or persons without explicit or accurate citation or credit.

Self-Plagiarism: Submitting one's own work for credit in more than one course without the permission of the instructors, or re-submitting work, in whole or in part, for which credit has already been granted without permission of the instructors.

Prohibited Conduct: The following are examples of other conduct specifically prohibited:

- Taking unauthorized possession of the work of another student (for example, intercepting and removing such work from a photocopier or printer, or collecting the graded work of another student from a stack of papers);
- Falsifying one's own and/or other students' attendance in a course;
- Impersonating or allowing the impersonation of an individual;
- Modifying a graded assessment then submitting it for re-grading; or,
- Assisting or attempting to assist another person to commit any breach of academic integrity.

Sexual Violence and Misconduct

All Members of the University Community have the right to work, teach and study in an environment that is free from all forms of sexual violence and misconduct. Policy B401 defines sexual assault as follows:

> Sexual assault is any form of sexual contact that occurs without ongoing and freely given consent, including the threat of sexual contact without consent. Sexual assault can be committed by a stranger, someone known to the survivor or an intimate partner.

Safety and security at the University are a priority and any form of sexual violence and misconduct will not be tolerated or condoned. The University expects all Students and Members of the University Community to abide by all laws and University policies, including B.401 Sexual Violence Policy and B.401.1 Sexual Violence Procedure (found on Policy page https://www.capilanou.ca/about-capu/governance/policies/)

Emergencies: Students are expected to familiarise themselves with the emergency policies where appropriate and the emergency procedures posted on the wall of the classroom.