



Accounting (ACCT) 355

Cost Analysis (Revision 13)

Status:

Replaced with new revision, see the [course listing](#) for the current revision

Delivery mode:

Individualized study online with eText

Credits:

3

Area of study:

Applied Studies (Business and Administrative Studies)

Prerequisites:

ACCT 250 or ACCT 253

Precluded:

None

Challenge:

ACCT 355 has a challenge for credit option.

Faculty:

[Faculty of Business](#)



Overview

ACCT 355 will address the details of cost accumulation and product costing. It will also teach you how to measure and identify relevant costs for managerial decision making, planning, controlling, and measuring performance.

Outline

- Lesson 1: Accounting, Business, and Competitiveness
- Lesson 2: Product Costing: Job Order Costing
- Lesson 3: Product Costing: Process Costing
- Lesson 4: Activity-Based and Service Department Costing
- Lesson 5: Cost-Volume-Profit (CVP) and Analysis of Cost Behaviour
- Lesson 6: Incremental Analysis and Absorption versus Variable Costing: A Decision-Making Perspective
- Lesson 7: Pricing, Transfer Pricing, and Inventory Decisions
- Lesson 8: Master Budget and Responsibility Accounting
- Lesson 9: Flexible Budgets, Variances, and Management Control
- Lesson 10: Planning for Capital Investments

Evaluation

To **receive credit**  for this course, you must write a final examination and pass it with a grade of at least 50%. In addition, you must achieve a minimum overall course grade of **D (50 percent)** . Any quizzes or assignments not submitted will receive a grade of 0%.

The following chart describes the credit weight associated with each assessment activity:

Activity	Weight	Complete by
Quizzes (6 @ 2.5%)	15%	After Lessons 2, 3, 5, 6, 7, 10
Assignment 1	10%	After Lesson 4

Activity	Weight	Complete by
Assignment 2	10%	After Lesson 7
Assignment 3	10%	After Lesson 10
Final Examination	55%	End of course
Total	100%	

The **final examination** for this course must be requested in advance and written under the supervision of an AU-approved exam invigilator. Invigilators include either ProctorU or an approved in-person invigilation centre that can accommodate online exams. Students are responsible for payment of any invigilation fees. Information on exam request deadlines, invigilators, and other exam-related questions, can be found at the [Exams and grades](#) section of the Calendar.

To learn more about assignments and examinations, please refer to Athabasca University's [online Calendar](#).

Note: Students planning to transfer this course to a Chartered Professional Accountant designation are advised that they will be required to achieve a grade higher than the minimum passing grade. See [CPA Requirements](#) for details.

Materials

Datar, S. M., Rajan, M. V., & Beaubien, L. (2019). *Horngren's cost accounting: A Managerial emphasis* (9th Can. Ed.). Pearson Canada, Inc. ISBN:

978-0-13-655821-7  (eBook)

eTexts

Registration in this course includes electronic textbooks. For more information on [electronic textbooks](#), please refer to our [eText Initiative site](#).

Other Materials

Students will access all other course materials online.

Challenge for credit

Overview

The challenge for credit process allows you to demonstrate that you have acquired a command of the general subject matter, knowledge, intellectual and/or other skills that would normally be found in a university-level course.

Full information about [challenge for credit](#) can be found in the Undergraduate Calendar.

Evaluation

To **receive credit** for the ACCT 355 challenge registration, you must achieve a grade of at least **D (50 percent)** on the examination.

Activity	Weight
Examination	100%
Total	100%

 [Challenge for credit course registration form](#)

Important links

- › [Academic advising](#) 
- › [Program planning](#) 
- › [Request assistance](#) 
- › [Support services](#) 
- › [CPA Requirements](#) 

Athabasca University reserves the right to amend course outlines occasionally and without notice. Courses offered by other delivery methods may vary from their individualized study counterparts.

Opened in Revision 13, March 20, 2023

Updated June 18, 2024

View **previous revision** 
