



# Accounting (ACCT) 355

**Cost Analysis** (Revision 12)

**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 [↗](#)

**Status:** Replaced with new revision, see the **course listing** [↗](#) for the current revision **ⓧ**



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, 9

Activity	Weight	Complete by
Assignment 1	10%	After Lesson 4
Assignment 2	10%	After Lesson 7
Assignment 3	10%	After Lesson 10
Final Examination	55%	End of course
<b>Total</b>	<b>100%</b>	


The **final examination** for this course must be taken online with an AU-approved exam invigilator at an approved invigilation centre. It is your responsibility to ensure your chosen invigilation centre can accommodate online exams. For a list of invigilators who can accommodate online exams, visit the **Exam Invigilation Network** [↗](#).

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

**In response to COVID-19 containment directives, temporary online exam(s) are available for this course.**

**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* (8th Can. Ed.). Pearson Canada, Inc. ISBN-10: 0134453735 • ISBN-13: 9780134453736  (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%
<b>Total</b>	<b>100%</b>



**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.

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View **previous revision** 

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