

**Grande Prairie Regional College**  
**ARTS, COMMERCE & EDUCATION**

**COURSE OUTLINE**  
**AC4240 – Management Accounting II UT 3(3-0-0)**  
**Fall 2001**

**Instructor:** Richard Beeson, B.Sc., M.B.A.  
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**Office:** C306  
**Office Hours:** 13:00 to 14:20 MW  
**Pre-requisites:** AC3220 and MGS368 or MGS369  
**Text:** Cost Accounting: A Managerial Emphasis, Second Canadian Edition, by Horngren, Foster, Datar and Teall. Prentice-Hall Canada Inc., 2000, ISBN 0-13-083250-2

**COURSE DESCRIPTION:**

Intermediate managerial Control Concepts

Accounting used to support managerial decision-making. topics include control, pricing problems, product costing and accumulation of cost and revenue. Quantitative techniques covered will include regression analysis and linear programming.

This course focuses on assisting management in appropriate decisions. it will assist in developing a strategic perspective of costs, and opportunities for analysis in an accounting context. In addition, students will further develop an understanding of decision-making made in light of uncertainty.

**YOUR RESPONSIBILITIES**

1. You are responsible for assigned readings before coming to class.
2. Regular attendance will contribute to success in this course. The progression of material and ideas is sequential
3. It is your responsibility to get secure materials from someone in the class for missed lectures.
4. Please arrive for class prepared and on time. People coming in late are very disruptive to the rest of the class.
  - Although I have set office hours, I prefer an “open door policy.” If you need to see me at sometime outside of my office hours, please stop by my office. If I am not with someone already, I will see you then.
  - In light of the above consideration, there are some times in which I will not see students. These are the half hour immediately preceding a class. I need this time to finish preparation and to review the lecture content and activities.

## Evaluation and Grande Determination

Assignments	20%
Midterm	20%
Midterm	20%
Final Exam	40%

## Schedule

Week	Description
Week 1	Introduction Ch2
Week 2	Job Costing Systems Ch4
Week 3	Activity Based Costing Ch5
Week 4	Variance Analysis Ch7
Week 5	Variance Analysis Ch8
Week 6	Relevant Costs Ch11
Week 7	Relevant Costs Ch11 & Appendix
Week 8	Cost Allocation Ch14
Week 9	Joint Products & Byproducts Ch15
Week 10	Process Costing Ch17
Week 11	Spoilage Rework and Scrap Ch18
Week 12	Inventory Management Ch20
Week 13	Capital Budgeting Ch21
Week 14	Capital Budgeting Ch22
Week 15	Review of all the course materials
Week 16	Write the Final Exam