

**GRANDE PRAIRIE REGIONAL COLLEGE  
BUSINESS ADMINISTRATION  
COURSE OUTLINE**

**BA 2130 - COST ACCOUNTING I**

**TEXT:** Managerial Accounting - Concepts for Planning, Control, Decision Making, Fifth Canadian Edition, R. H. Garrison, E. W. Noreen, G. R. Chesley, R. F. Carroll, McGraw-Hill Ryerson, Limited, 2001.

**PREREQUISITE:** BA 1120, Principles of Accounting.

**COURSE**

**DESCRIPTION:** First semester of a two-semester course covering the concepts of cost and managerial accounting. Major topics include: cost concepts and objectives, cost systems and cost accumulation, product costing, planning for and controlling the elements of cost, cost behaviour analysis.

**TRANSFERABILITY to CGA and CMA Programs.**

**COURSE**

**OBJECTIVES:** To introduce the student to cost and managerial accounting -- their concepts, techniques and applications. The student will learn specific skills and techniques to cost products, plan and control operations, and develop approaches to making related decisions associated with pricing, changes in volume, etc. Text problems and cases and other source problems and cases will be used in this regard. Cost accounting forms the subject matter of the first semester.

<b>GRADING:</b>	Final Exam	35%
	Term Quizzes	40%
	Hand-In Assignments	25%

**COURSE**

**CONTENT:** Text chapters 1, 2, 3, 5, 7 and 11. Cases and other instructional materials to be distributed during the term.

Please feel free to discuss the course with the instructor at any time.

The course text is an integral part of the course for its chapter material, exercises, problems and cases.

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