

GRANDE PRAIRIE REGIONAL COLLEGE
DEPARTMENT OF ADMINISTRATIVE STUDIES
COURSE OUTLINE

F.84

BA 213 - COST ACCOUNTING I

~~1983-84~~

TEXT:	<u>Cost Accounting: A Managerial Emphasis</u> ; Charles T. Horngren; 5th edition, Prentice-Hall, 1982.		
RECOMMENDED TEXT:	<u>Study Guide for Cost Accounting: A Managerial Emphasis</u> ; Dudley W. Curry, Prentice-Hall, 1982.		
COURSE DESCRIPTION:	First of two part in-depth course examining the concepts of cost accounting. Topics will include: role of management accountant, cost behavior, classification, cost-volume-profit analysis, product costs, standard costs, relevant costs, and budgeting.		
COURSE OBJECTIVES:	To introduce the student to managerial accounting - its techniques and applications. The student will learn specific tools to cost products, plan and control businesses and make decisions. In addition the student will learn the application of these tools in real life situations through the use of case studies. Finally, the student will be introduced to some of the qualitative issues of management accounting through the reading and discussion of selected reference material.		
GRADING:	Term Work (includes quizzes, mid-term exam and assignments		50%
	Final Exam		50%
COURSE CONTENT:	I. Introduction and Fundamentals <ul style="list-style-type: none">- Accountant's Role in the Organization- Cost Terms and Purposes- Cost Volume Profit Relationships- Job Order Costing (Readings: Chapters 1, 2, 3, 4)		

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II. Budgets and Standards for Planning and Control

- Master Budgets
- Flexible Budgets and Standard Costs
- Standard Costs, Variance Analysis and Proration of Variances
- Variable and Absorption Costing
(Readings: Chapters 5, 6, 7, 8)

III. Relevant Costs

- Relevance, Pricing and Decision Making
(Readings: Chapters 11)

(NOTE: Other chapters may be assigned if time permits).