

1986-87

GRANDE PRAIRIE REGIONAL COLLEGE
DEPARTMENT OF BUSINESS ADMINISTRATION
COURSE OUTLINE

BA 213 - COST ACCOUNTING I

- TEXT: Managerial Accounting; Geraldine F. Dominiak and Joseph G. Louderback III; 4th Edition, Kent Publishing, 1985.
- RECOMMENDED TEXT: Study Guide for Dominiak's and Louderback's Managerial Accounting; 4th Edition, Sanoa Hensley and Geraldine Dominiak; Kent Publishing, 1985.
- PREREQUISITE: BA111/112 Introductory Accounting
- COURSE DESCRIPTION: First of two part in-depth course examining the concepts of cost and managerial accounting. Major topics to be covered include: cost-volume profit analysis, relevant costs and short-term decision making, financial budgeting, capital budgeting, responsibility accounting and divisional performance measurement, standard costing and variance analysis and product costing.
- COURSE OBJECTIVES: To introduce the student to managerial accounting - its techniques and applications. The student will learn specific tools to plan and control businesses, make decisions and cost products. 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 the computer as a tool for business by solving a number of problems on the machine.

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GRADING:	Term Work (includes quizzes, midterm exam, assignments and term paper)	60%
	Final Exam	40%

COURSE CONTENT:	I. Introduction and Decision Making Tools - Chapters 1 - 5
	II. Planning and Budgeting - Chapters 6 - 9
	III. Control and Performance Evaluation - Chapters 10 - 12
	IV. Product Costing - Chapters 13 - 15

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DETAILED COURSE CONTENT

Week Beginning	Topic	Text Reading	Assignments
Sept 1	Introduction	Ch 1	
8	Cost-volume profit analysis	Ch 2	Ch 2 #25,26,29,32, 35,38
15	Cost Behavior Patterns More CVP analysis	Ch 3 6 4	Ch 3-28,29,31,35,39, 40,45,48 Ch 4-22,24,30,34
22	Short Term Decision Making	Ch 5	Ch 5-24,26,25,28,31, 33,34
29	Short Term Decision Making	Ch 5	
Oct 6	Budgeting	Ch 6 6 7	Ch 6-26,27,28,32,39 Ch 7-25,26,27,34,35
13	* Capital Budgeting	Ch 8 6 9	Ch 8-22,24,37 Ch 9-22,26,29,33
20	Responsibility Accounting & Divi- sional Performance Measurement	Ch 10 6 11	Ch 10-21,23,24,25 Ch 11-23,27,38,39
27	"	Ch 11	
Nov 3	Standard Costing	Ch 12	Ch 12-22,25,29,31, 33,35
10	Standard Costing	Ch 12	
17	Job Order Costing	Ch 13	Ch 13-20,28,33,23,35
24	Absorption/Vari- able Costing	Ch 14	Ch 14-23,28,31,35
Dec 1	Process Costing	Ch 15	Ch 15-15,20,27,28
8	Review		

* May be deleted if time does not permit