

GRANDE PRAIRIE REGIONAL COLLEGE
DEPARTMENT OF BUSINESS ADMINISTRATION
COURSE OUTLINE

1981-88

BA 213 - COST ACCOUNTING I

- TEXT: Managerial Accounting; Pierre Titard; 2nd Edition, Dryden Press, 1987.
- RECOMMENDED TEXT: The Managerial Accounting Quizmaster; Thomas Hrubec and David Keys; McGraw-Hill, 1987.
- 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 cases)	60%
	Final Exam	40%

COURSE CONTENT:	I. Managerial Accounting Concepts - Chapters 1 - 4
	II. Planning and Control - Chapters 5 - 8
	III. Decision Making Techniques - Chapters 9 - 11
	IV. Product Costing - Chapters 13 - 14

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DETAILED COURSE CONTENT

Week Beginning	Topic	Text Reading	Assignments *
Aug. 31	Introduction	Ch 1	See Attached
Sept. 7	Cost Behavior	Ch 2	
14	Manufacturing Costs	Ch 3	
21	Contribution Approach	Ch 4	
28	Budgeting	Ch 5	
Oct. 5	Flexible Budgets	Ch 6	
12	Overhead Analysis	Ch 7	
19	Divisional Performance Measurement	Ch 8	
26	CVP Analysis	Ch 9	
Nov. 2	Relevant Cost	Ch 10	
9	** Capital Budgeting	Ch 11	
16	Job Order Costing	Ch 13	
23	Process Costing	Ch 13	
30	Cost Allocation	Ch 14	
Dec. 7	Review		

* Questions and Exercises will be covered during the lectures where possible. Problems which are underlined should be prepared for the lab time. In addition 2 computerized assignments and 2 cases will be due for hand-in.

** May be deleted if time does not permit.

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ASSIGNMENTS

<u>Chapter</u>	<u>Questions</u>	<u>Exercises</u>	<u>Problems</u>
1	1, 3, 5, 7, 10, 14, 15, 16, 17		
2	1, 3	18, 20, 24, 25	31, <u>40</u> ; appx. 32
3	1, 4, 5, 6	19, 29	37, 38, <u>40</u> , <u>44</u> , <u>46</u>
4	1, 2; appx. 10, 11	15, 18, 22	29, 32, <u>34</u> , <u>35</u> , <u>37</u> ; appx. <u>39</u>
5	1, 2, 4, 10	15, 18, 28	30, <u>31</u> , 33, <u>36</u> , <u>37</u>
6	3, 6, 9	16, 17, 20, 22	<u>29</u> , <u>30</u> , <u>32</u> , <u>33</u>
7	2, 7, 9, 12	16, 18, 19	29, <u>32</u> , 38; appx. <u>42</u>
8	1, 7, 10, 15	18, 21, 29, 30	<u>31</u> , 34, <u>36</u> , <u>39</u>
9	8, 11, 12, 14	16, 23, 28, 29	<u>31</u> , 37, <u>41</u> , 42; appx. <u>46</u> , 47
10	1, 2, 7	19, 20, 23, 29	<u>32</u> , <u>35</u> , <u>38</u> , 41
11	1, 11, 12, 14, 15	26, 27, 29, 32; appx 17, 18	<u>34</u> , 35, <u>38</u> , 42
13	3, 4, 9	19, 20, 24, 25	<u>37</u> , 42, <u>43</u> , 46, 47
14	1, 2, 12, 13, 14	17, 18, 21	<u>28</u> , <u>32</u> , 34

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RESOURCE BOOKS FOR BA 213

TEXTBOOKS

1. Managerial Accounting in Canada; Dougherty/Jopting
2. Managerial Accounting - Concepts for Planning, Control, Decision-Making; Garrison
3. Managerial Accounting - An Introduction to Concepts, Methods and Uses; Davidson/Maher/Stickney/Weil
4. Payroll With Cost Accounting (in Basic); Poole/Borcher
5. Introduction to Government and Not-For-Profit Accounting; Razek/Hosch
6. Cost Accounting; Chatfield/Neilson
7. Cost Accounting - Accounting Data For Management's Decisions; Dopuch/Birnberg/Demski
8. Cost Accounting - A Management Emphasis, Horngren; 5th Edition
9. Management Planning and Control - Mathematical Models; Livingstone
10. Budgeting for Not-For-Profit Organizations; Vinter/Kish

READINGS

1. Readings in Cost and Managerial Accounting; Shin/Geller
2. Dynamic Management Accountancy; Allen
3. Contemporary Issues in Cost and Managerial Accounting; Anton/Firman/Grove
4. Contemporary Cost Accounting and Control; Benston
5. Information for Decision Making - Readings in Cost and Managerial Accounting; Roppopurt
6. Readings in Cost Accounting, Budgeting and Control; Thomas
7. Topics in Managerial Accounting, Rosen, 1st, 2nd and 3rd editions
8. Zero-Base Budgeting - A Practical Management Tool for Evaluating Expenses; Pyhrr
9. Combating Managerial Obsolescence; Jones/Cooper
10. Budgeting Fundamentals for Non-Financial Executives; Sweeny/Wisner, Jr.

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EXAMINATIONS (on 24 hour reserve)

1. Managerial Accounting - Objectives Questions and Explanations; Gleim/Campbell
2. Final Examinations 1983, CGA
3. Uniform Examination - Questions and Solutions 1984

NEWSPAPERS

1. Wall Street Journal
2. Globe and Mail
3. Financial Post

MAGAZINES

1. C.M.A.
2. Management Accounting
3. C.G.A. Magazine
4. Cost and Management (cont'd by C.M.A. magazine)
5. The Accounting Review
6. Administrative Management
7. Canadian Business
8. Business Life in Western Canada
9. Business Week
10. Business Review
11. Business Quarterly
12. C.A. Magazine