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GRANDE PRAIRIE REGIONAL COLLEGE  
DEPARTMENT OF BUSINESS ADMINISTRATION  
COURSE OUTLINE

F. 1989-90

BA 213 - COST ACCOUNTING I

Instructor: Ken Riley  
Office: D 239  
Phone: 539 - 2902  
Office Hours: MWF 2:00-3:00 P.M.  
or by appointment

TEXT: Managerial Accounting; Jack L. Smith, Robert M. Keith and William L. Stephens; McGraw-Hill, 1988

ON RESERVE: Solutions Manual to accompany the text.

Management Accounting; Corine T. Norgaard; Prentice-Hall Inc., Englewood Cliffs, N.J., 1985 WITH SOLUTIONS MANUAL

(For those students who wish additional practice solving questions from a different source.)

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, assignments and cases)	midterm exam,
		60%
	Final Exam	40%

COURSE CONTENT:	I. Managerial Accounting Concepts - Chapters 1 - 3
	II. Decision Making Techniques - Chapters 4 - 8
	III. Planning and Control - Chapters 9 - 11
	IV. Product Costing - Chapters 12 - 13

## BA 213 - Cost Accounting I

### DETAILED COURSE CONTENT

Week Beginning	Topic	Text Reading	Assignments*
Sept. 4	Introduction	Ch 1	Students should attempt as many of the A Problems as possible in each chapter. Some of these problems will be assigned in the lab.
Sept. 11	Manufacturing Costs	Ch 2	
Sept. 18	Cost Behaviour	Ch 3	
Sept. 25	Contribution Approach and CVP	Ch 4	
Oct. 2	CVP Analysis and Absorption/Variable Costing	Ch 5	
Oct. 9	Relevant Costs	Ch 6	
Oct. 16 *	Capital Budgeting	Ch 7 & Ch 8	
Oct. 23	Budgeting	Ch 9	
Oct. 30	Flexible Budgets & Standard Costs	Ch 10	
Nov. 6	(Continued)	Ch 10	
Nov. 13	Divisional Performance Measurement	Ch 11	
Nov. 20	(Continued)	Ch 11	
Nov. 27	Job Order Costing	Ch 12	
Dec. 4	Process Costing/ Review	Ch 13	

\* May be deleted if time does not permit.

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; Rasek/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 ed.
8. Zero-Base Budgeting - A Practical Management Tool for Evaluating Expenses; Phyr
9. Combating Managerial Obsolescence; Jones/Cooper
10. Budgeting Fundamentals for Non-Financial Executives; Sweeny/Wisner, Jr.

## BA 213 - Cost Accounting I

### EXAMINATIONS

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

### NEWSPAPERS

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

### MAGAZINES

1. C.M.A.
2. Management Accounting
3. C.G.A Magazine
4. Cost and Management (con't by C.M.A. magazine)
5. The Accounting Review
6. Administrative Management
7. Canadian Business
8. Business Lite in Western Canada
9. Business Week
10. Business Review
11. Business Quarterly
12. C.A. Magazine

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