

GRANDE PRAIRIE REGIONAL COLLEGE

BUSINESS ADMINISTRATION

BA 213 - COST ACCOUNTING I <M.A. Zablocki>

COURSE OUTLINE

TEXT: Ricketts & Gray, Managerial Accounting; Houghton Mifflin Company, Boston, MA, 1988.

Ricketts, Sale & Vater, Lotus Problems for Managerial Accounting, Houghton, Mifflin Company, Boston, MA, 1988.

ON RESERVE: Rosen, L.S., Topics in Managerial Accounting, 3rd edition, McGraw Hill Ryerson Ltd., Toronto, Ont., 1984.

Garrison, Ray H., Managerial Accounting, 3rd edition, Business Publications, Inc., Plano, Texas, 1982.

Gleim and Campbell, Managerial Accounting, 1st Ed., Accounting Publications Inc., Gainesville, Florida, 1984. (extra problems with solutions).

PREREQUISITE: BA 112, Principles of 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 various analysis and product costing.

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. The student will learn the application of these tools through the use of case studies and selected readings which focus on qualitative issues. Finally, the student will begin to learn to use the computer as a tool for business by solving a number of problems on the machine.

GRADING:	Mid Term Exam	25%
	Quizzes, Case Analysis,	
	Computer Assignments	35%
	Final Exam	40%

DETAILED COURSE CONTENT

WEEK	<u>Topic</u>	<u>Ricketts & Gray Chapter</u>	<u>Rosen Readings</u>
1	Introduction	1 & 2	I Discipline 3 Anthony I Simon
2	Cost Behaviour & Estimation	3	
3	Job Order Costing	4	6 Anthony
4	CVP	6	
5	Master Budget	7	24 Jick
6	Relevant Costs	8	17 Vatter 14 Perusee
7	Segmented Reporting & Direct Costing	9	18 Fable
8	Divisional Performance Measurement	12	9 Parker 10 Wells
9	Divisional Performance Measurement	13	8 Ridgway 7 Villers
10	Standard Costing	10	12 Greer
11	(Continued)	11	
12	Capital Budgeting	14	28 Seed
13	(Continued)	15	
14	Cost Allocation Review	16	13 Logic? 19 Greer

*NOTE: Timing of classes may vary somewhat depending on progress of class.