

**GRANDE PRAIRIE REGIONAL COLLEGE
DEPARTMENT OF BUSINESS ADMINISTRATION
COURSE OUTLINE**

BA 2140 - COST ACCOUNTING II

INSTRUCTOR: Mike Zablocki
OFFICE: C219
PHONE: 539-2947 (office)

TEXT: Managerial Accounting - Concepts for Planning, Control, Decision Making, Fifth Canadian Edition, R. H. Garrison, E. W. Noreen, G. R. Chesley, R. F. Carroll, McGraw-Hill Ryerson, Limited, 2001.

PREREQUISITE: BA 2130, Cost Accounting I

COURSE

DESCRIPTION: Second semester of an in-depth examination of the concepts of cost and managerial accounting. Major topics to be covered include: responsibility accounting and reporting, flexible budgets, standard costing and variances from standard, direct costing, cost-volume-profit analysis, relevant and differential costs and the related decision making processes.

TRANSFERABILITY - to CGA and CMA programs.

COURSE

OBJECTIVES: To further acquaint the student with the techniques and applications of cost and managerial accounting. Product costing and planning and control of operations using a full standard cost accounting system, short-term decision making concepts, and techniques in the 'managerial accounting' area are introduced and explored.

GRADING:	TERM QUIZZES	45%
	HAND-IN ASSIGNMENTS	20%
	FINAL EXAM	35%

COURSE

CONTENT: Text chapters - 6, 7, 9, 10, 11, 13

Problems and other materials to be distributed during the term.

Please feel free to discuss the course with the instructor at any time.

WINTER 2004