



# Grande Prairie Regional College

## School of Business

### Department: Business Administration and Commerce

#### COURSE OUTLINE – WINTER 2008

#### BA2140 3(3-0-2)UT - Cost Accounting II

<b>Instructor</b>	Pat Coristine	<b>Phone</b>	539-2895 (office) 538-3290 (home)
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<b>Office Hours</b>	Tuesday, Thursday 0800-10000 or by appt		

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#### **Prerequisite(s)/co requisite(s):**

BA1120 Principles of Accounting

#### **Required Text/Resource Materials:**

*Cost Accounting—A Managerial Emphasis*, Fourth Canadian Edition, Horngren, Foster, Datar, Teall, Gowing, Pearson, 2007.

**The text will be used extensively.**

#### **Description:**

This course is the second of a two part in-depth course introducing and examining the concepts of cost/managerial accounting. Major topics to be covered include:

- Cost Information for Decisions
- Cost Allocation and Revenues
- Quality and JIT
- Management Control Systems

#### **Credit/Contact Hours:**

This is a 3 credit course with 3 lecture and 2 lab hours per week. Students are expected to attend all lectures and labs.

**Delivery Mode(s):**

The course will be offered as three hours instruction and two hours lab per week for a total of five hours per week. The allocation of instructional time and lab time will be at the Instructor's discretion.

For each topic, there will be a classroom lecture/discussion and a demonstration of related accounting procedures. Relevant textbook readings, exercises and problems will be assigned. Weekly quizzes and/or hand-in assignments may be administered. The Final Examination will consist of exercises, problems and multiple choice questions

Regular classroom attendance is expected. Be late at your own peril. Assigned reading materials should be studied both before and after it is discussed in class. Your understanding should be applied by performing the assigned homework problems. Ask questions in class, especially about any topics where you are confused or uncertain. The Instructor will be available during office hours to further assist students.

This course requires considerable time and effort on the part of students, so the adoption and adherence to effective learning habits is essential. It is difficult to catch up once a student falls behind in readings and problems.

**Objectives:**

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

**Transferability:**

This course, together with BA2130, satisfies certain requirements of the various professional accounting organizations, and may be transferable to other post-secondary institutions, such as AU, CU, CUC, KUC, AUG, CMA, CGA. Students are cautioned that it is their responsibility to contact the receiving institutions to ensure transferability.

**Grading Criteria:**

Quizzes & Assignments	15%
Major Test 1	25%
Major Test 2	25%
Final Exam	35%

Final examinations will be scheduled by the registrar's office during the period April 14 – 24, 2008. Dates for major tests, quizzes, and assignments will be announced in class as required during the semester.

Grades will be assigned on the Letter Grading System.

**Business Administration and Commerce Department  
Grading Conversion Chart**

Alpha Grade	4-point Equivalent	Percentage Guidelines	Designation
A <sup>+</sup>	4	90 – 100	EXCELLENT
A	4	85 – 89	
A <sup>-</sup>	3.7	80 – 84	FIRST CLASS STANDING
B <sup>+</sup>	3.3	76 – 79	
B	3	73 – 75	GOOD
B <sup>-</sup>	2.7	70 – 72	
C <sup>+</sup>	2.3	67 – 69	SATISFACTORY
C	2	64 – 66	
C <sup>-</sup>	1.7	60 – 63	
D <sup>+</sup>	1.3	55 – 59	MINIMAL PASS
D	1	50 – 54	
F	0	0 – 49	FAIL

**Course Schedule/Timeline:**

<u>Week</u>	<u>Required Reading</u>	<u>Topic</u>
<u>Beginning</u>		
January 7	Chapter 10	- How Costs Behave
January 14	Chapter 12	- Pricing Decisions, Product Profitability Decisions and Cost Management

January 21	Chapter 13	- Strategy, Balanced Scoreboard & Strategic Profitability
January 28	Chapter 14	- Cost Allocation
February 4 & 11	Chapter 15	- Cost Allocation: Joint - Products and Byproducts
February 18	Reading Week	Chapters 10-15
February 25	Chapter 16	- Revenues, Sales Variances and Customer Profitability Analysis
March 3	Chapter 17	- Process Costing
March 10	Chapter 18	- Spoilage, Rework and Scrap
March 17	Chapter 19	- Quality Time and Theory Constraints
March 24	Chapter 20	- Inventory Management, J.I.T. and Backflush Costing
April 7	Review	

**Statement on Plagiarism:**

The instructor reserves the right to use electronic plagiarism detection services.

Please refer to pages 44-46 in the Calendar, Student Conduct for further information re Academic Dishonesty and related sanctions.