

GRANDE PRAIRIE REGIONAL COLLEGE
BUSINESS ADMINISTRATION
COURSE OUTLINE
FALL 1990

BA 214 - COST ACCOUNTING II

INSTRUCTOR: Denis Fitzgerald

INSTRUCTION HOURS: Class M 6:30-9:20 p.m. Portable B
Lab R 6:30-8:20 p.m. Portable B

OFFICE: Portable J6

OFFICE HOURS: M W 10:00-11:00 a.m. or
by appointment

TELEPHONE: 539-2089 (Office)
539-3869 (Home)

TEXT: C.T. Horngren, Cost Accounting: A Managerial Emphasis, 6th Edition, Prentice-Hall, Englewood Cliffs, N.J., 1987

RECOMMENDED TEXT: Dudley W. Curry, Study Guide for Cost Accounting: A Managerial Emphasis, Prentice-Hall, Englewood Cliffs, N.J., 1987

TEXT ON RESERVE: Buehlmann & Curtin, Applications in Management Accounting Using the Twin/Lotus 1-2-3, Prentice-Hall, Englewood Cliffs, N.J., 1987
(This may be borrowed from the L.R.C.)

PREREQUISITE: BA 213

COURSE DESCRIPTION: Second of two part in-depth course examining the concepts of cost accounting. Topics will include: cost-volume-profit analysis, budgeting, standard costing and variance analysis, relevant costing, cost allocation, joint and by-product costing, process costing and costing for spoilage.

COURSE DESCRIPTION: - To develop the skills of the student to a professional level.
- To develop the tools to plan and control business, make decisions and cost products.
- To apply these tools through the use of case studies and through the solving of certain computerized problems on the computer.

GRADING:	Term Work (quizzes, case studies, assignments)	30%
	Mid-Term Exam	30%
	Final Exam	40%
ASSIGNMENT POLICY:	Assignments will be due at the beginning of class or the due date. Late assignments will be penalized 25% per day.	
ATTENDANCE POLICY:	Students are expected to attend all classes and labs on a regular basis	

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DETAILED COURSE CONTENT:

<u>Week of*</u>	<u>Topic</u>	<u>Horngrén Readings</u>	<u>Problems</u>
Sept. 10	Introduction	Ch. 1	a s attached
	Cost Terms	Ch. 2	"
Sept. 17	CVP	Ch. 3	"
	Job Order Costing	Ch. 4	"
Sept. 26	Job Order Costing (cont'd)	Ch. 4	"
	Budgeting	Ch. 5	"
Oct. 1	Standard Costing	Ch. 6, 7	"
Oct. 8	Thanksgiving		
Oct. 15	Absorption/Variable Costing	Ch. 8	"
	Variance Analysis		
Oct. 21	(Continued)		
Oct. 29	Mid-Term Exam		
	Relevant Costing	Ch. 9	"
Nov. 5	Relevant Costing	Ch. 9	"
	Capital Budgeting	Ch. 19	"
Nov. 12	Cost Allocation	Ch. 12	"
Nov. 19	Cost Allocation	Ch. 13	"
Nov. 21	Joint and By Product	Ch. 14	"
	Process Costing	Ch. 15	"
	Spoilage	Ch. 16	"
Dec. 3	Review		

* Timing may vary slightly depending on progress of class.

Winter 1990

ASSIGNMENTS FOR BA 214

Horngren Problems

- Ch. 2 - 22, 23, 24, 27,
29, 32
- Ch. 3 - 18, 19, 20, 21,
23, 26, 30, 34, 43
- Ch. 4 - 16, 20, 22, 28, 31,
32, 38
- Ch. 5 - 27, 40, 45
- Ch. 6 - 26, 28, 29, 32, 35,
39, 40, 42
- Ch. 7 - 17, 19, 24, 25, 26,
27, 32, 33, 34
- Ch. 8 - 15, 16, 18, 21, 28,
29, 39, 40
- Ch. 9 - 12, 15, 16, 18, 22,
26
- Ch. 12 - 16, 17, 22, 24
- Ch. 13 - 12, 13, 16, 17, 19
- Ch. 14 - 11, 12, 15, 18,
19, 23
- Ch. 15 - 16, 17, 18, 19, 21,
26, 27, 32
- Ch. 16 - 15, 16, 18, 20, 23,
25
- Ch. 19 - 23, 24, 25

FUNCTIONAL CLASSIFICATION
OF
MANAGEMENT ACCOUNTING TOPICS

1. Fundamentals

- Introduction to Managerial Accounting
- Terms and Concepts
- Cost Behaviour Patterns
- Behavioral Aspects

2. Inventory Costing

- Job Order and Process Costing
- Actual, Normal and Standard Costing
- Variable (direct) and Absorption Costing
- Joint and Byproduct Costing
- Cost Allocation

3. Planning and Control

- Responsibility Accounting
- Segmented Performance Reporting
- Budgeting
- Flexible Budgeting
- Standard Costs and Variance Analysis
- Profit Centers and Transfer Pricing
- Financial Statement Analysis
- ROI

4. Decision-making

- Cost-volume-profit Relationships
- Relevant Costs
- Pricing
- Capital Budgeting
- Quantitative Techniques