

GRANDE PRAIRIE REGIONAL COLLEGE  
BUSINESS ADMINISTRATION  
COURSE OUTLINE

W. 85  
1983-84

BA 214 - COST ACCOUNTING II

- TEXT: Horngren, Charles T., Cost Accounting: A Managerial Emphasis, 5th Edition, Prentice Hall, Englewood Cliffs, N.J., 1982
- O'Reilly, Sharon M., Visicalc Applications for Managerial and Cost Accounting, The Dryden Press, New York, N.Y., 1984.
- RECOMMENDED TEXT: Curry, Dudley W. Student Guide to Cost Accounting A Managerial Emphasis, by Charles T. Horngren, Prentice Hall, Englewood Cliffs, N.J., 1982
- PREREQUISITE: BA 213, Cost Accounting I.
- COURSE DESCRIPTION: Conclusion of in-depth course examining the concepts of cost accounting. Topics will include: capital budgeting, cost allocation, joint and by-product costing, process costing, costing for spoilage, transfer pricing and return on investment.
- 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. In addition 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.

BA 214 - COST ACCOUNTING II

GRADING:	Term Work	50%
	Final Exam	50%

COURSE  
CONTENT:

I. Capital Budgeting

- Capital Budgeting Fundamentals
- Capital Budgeting under Inflation  
(Readings: Chapters 12, 13)

II. Cost Allocation in a Variety of Roles

- Cost Allocation
- Joint Products and By-Products
- Process Costing
- Spoilage, Waste and Scrap  
(Readings: Chapters 14,15,16,17,18)

III. Decentralization and Management Control

- Decentralization and Transfer Pricing
- Division Performance Measurement and  
Return on Investment  
(Readings: Chapters 19, 20)

(Note: Other chapters and material may be assigned  
if time permits)