

GRANDE PRAIRIE REGIONAL COLLEGE  
BUSINESS ADMINISTRATION  
COURSE OUTLINE

BA 214 - COST ACCOUNTING II

W. 1985-86

TEXT: Cost Accounting: A Managerial Emphasis,  
C.T. Horngren, 5th Edition, Prentice-Hall, 1982

RECOMMENDED  
TEXT: Study Guide for Cost Accounting: A Managerial  
Emphasis, Dudley W. Curry, Prentice-Hall, 1982

PREREQUISITE: BA 214

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  
OBJECTIVES: To develop the skills of the student to a professional level. The student will further develop the tools to plan and control business, make decisions and cost products. The student will apply these tools in real-life situations through the use of case studies.

GRADING: Term Work (includes quizzes,  
mid-term exam & assignments) 50%

Final Exam 50%

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COURSE  
CONTENT:

- I. Introduction and Fundamentals  
- Chapters 1 - 4
- II. Budgets & Standards for Planning & Control  
- Chapters 5 - 8
- III. Relevant Costs  
- Chapter 11
- IV. Cost Allocation in a Variety of Roles  
- Chapter 14 - 18

WINTER 1986