

GRANDE PRAIRIE REGIONAL COLLEGE  
BUSINESS ADMINISTRATION  
COURSE OUTLINE

BA 214 - COST ACCOUNTING II

W 1986-87

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 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  
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 learn the application of these tools through the use of case studies and a small term paper.

GRADING:

Term Work	20%
Mid-Term Exams	40%
Final Exam	40%

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DETAILED COURSE CONTENT:

<u>Week of</u>	<u>Topic</u>	<u>Horngren Readings</u>	<u>Problems</u>
Jan. 5	Introduction Cost Terms CVP	Ch. 1 Ch. 2 Ch. 3	as attached " "
Jan. 12	Job Order Costing	Ch. 4	"
Jan. 19	Job Order Costing (cont'd) Budgeting	Ch. 4 Ch. 5	" "
Jan. 26	Standard Costing	Ch. 6, 7	"
Feb. 2	Absorption/Variable Costing Variance Analysis	Ch. 8	"
Feb. 9	Relevant Costing	Ch. 11	"
Feb. 16	Relevant Costing Capital Budgeting	Ch. 11 Ch. 12	" "
Feb. 23	Mid-Term Break		
Mar. 2	Cost Allocation	Ch. 14	"
Mar. 9	Cost Allocation	Ch. 15	"
Mar. 16	Joint and By Product	Ch. 16	"
Mar. 23	Process Costing	Ch. 17	"
Mar. 30	Spoilage	Ch. 18	"
Apr. 6	Review		