

GRANDE PRAIRIE REGIONAL COLLEGE
BUSINESS ADMINISTRATION
COURSE OUTLINE

1987-88

BA 214 - COST ACCOUNTING II

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

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

Peyvandi, A.A. and Robertson, W.D., Applications in Management Accounting Using the Twin/Lotus 1-2-3, Prentice-Hall, Englewood Cliffs, N.J., 1987

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.
- 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, computer assignments)	30%
Mid-Term Exam	30%
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. 4	Introduction Cost Terms CVP	Ch. 1 Ch. 2 Ch. 3	as attached " "
Jan. 11	Job Order Costing	Ch. 4	"
Jan. 18	Job Order Costing (cont'd) Budgeting	Ch. 4 Ch. 5	" "
Jan. 25	Standard Costing	Ch. 6, 7	"
Feb. 1	Absorption/Variable Costing Variance Analysis	Ch. 8	"
Feb. 8	(Continued)		
Feb. 15	Relevant Costing	Ch. 11	"
Feb. 22	Relevant Costing Capital Budgeting	Ch. 11 Ch. 12	" "
Feb. 29	Mid-Term Break		
Mar. 7	Cost Allocation	Ch. 14	"
Mar. 14	Cost Allocation	Ch. 15	"
Mar. 21	Joint and By Product	Ch. 16	"
Mar. 28	Process Costing	Ch. 17	"
Apr. 4	Spoilage	Ch. 18	"
Apr. 11	(Continued) Review		"

ASSIGNMENTS FOR BA 214

Horngren Problems

Ch 2 - 23, 24, 27, 29, 32

Ch 3 - 9, 10, 12, 18, 19, 26, 35

Ch 4 - 8, 9, 11, 16, 20, 23

Ch 5 - 13, 21, 23, 25, 26, 27

Ch 6 - 19, 20, 26, 27, 29, 31, 32

Ch 7 - 6, 7, 11, 15, 16, 20, 21, 25

Ch 8 - 11, 12, 17, 19, 21, 25, 27

Ch 11 - 10, 12, 17, 19, 24, 25, 26

Ch 12 - 11, 12, 18, 35

Ch 13 - 8, 10, 19, 22, 23
(if further practise is desired)

Ch 14 - 18, 23, 26

Ch 15 - 12, 14, 18, 19, 20

Ch 16 - 10, 17, 19, 21, 24, 25

Ch 17 - 16, 19, 20, 22, 23, 26, 28, 33

Ch 18 - 11, 14, 17, 18, 22, 24, 27

Peyvandi and Robertsen Problems

#2, 9

#1

#14, 15

#8

#7

#17

#3, 4

#12

#13

#10

#5

#16