

GRANDE PRAIRIE REGIONAL COLLEGE
BUSINESS ADMINISTRATION
COURSE OUTLINE

W - 1988-89

BA 214 - COST ACCOUNTING II

- 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, computer assignments)	30%
Mid-Term Exam	30%
Final Exam	40%

BA 214 - COST ACCOUNTING I I

DETAILED COURSE CONTENT:

<u>Week of*</u>	<u>Topic</u>	<u>Horngren Readings</u>	<u>Problems</u>
Jan. 2	Introduction Cost Terms	Ch. 1 Ch. 2	as attached "
Jan. 9	OVP Job Order Costing	Ch. 3 Ch. 4	" "
Jan. 16	Job Order Costing (cont'd) Budgeting	Ch. 4 Ch. 5	" "
Jan. 23	Standard Costing	Ch. 6, 7	"
Jan. 30	Absorption/Variable Costing Variance Analysis	Ch. 8	"
Feb. 6	(Continued)		
Feb. 13	Relevant Costing	Ch. 9	"
Feb. 20	Relevant Costing Capital Budgeting	Ch. 9 Ch. 19	" "
Mar. 6	Cost Allocation	Ch. 12	"
Mar. 13	Cost Allocation	Ch. 13	"
Mar. 20	Joint and By Product	Ch. 14	"
Mar. 27	Process Costing	Ch. 15	"
Apr. 3	Spoilage	Ch. 16	"
Apr. 10	(Continued) Review		"

* Timing may vary slightly depending on progress of class.

ASSIGNMENTS FOR BA 214

Horngren Problems

Buehlmann & Curtin Exercises

Ch. 2 -	22, 23, 24, 27, 29, 32	#7
Ch. 3 -	18, 19, 20, 21, 23, 26, 30, 34, 43	#2 & 3
Ch. 4 -	16, 20, 22, 28, 31, 32, 38	
Ch. 5 -	27, 40, 45	#4 & 5
Ch. 6 -	26, 28, 29, 32, 35, 39, 40, 42	#8
Ch. 7 -	17, 19, 24, 25, 26, 27, 32, 33, 34	#6
Ch. 8 -	15, 16, 18, 21, 28, 29, 39, 40	#6
Ch. 9 -	12, 15, 16, 18, 22, 26	
Ch. 12 -	16, 17, 22, 24	#8
Ch. 13 -	12, 13, 16, 17, 19	#9
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	#10

FUNCTIONAL CLASSIFICATION
OF
MANAGEMENT ACCOUNTING TOPICS

1. Fundamentals

- Introduction to Managerial Accounting
- Terms and Concepts
- Cost Behavior 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