

W. 1990-91

M. Zablocki

GRANDE PRAIRIE REGIONAL COLLEGE
BUSINESS ADMINISTRATION
COURSE OUTLINE

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.

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 selected problems.

GRADING:

Term Work (quizzes, case studies, etc)	30%
Mid-Term Exam	30%
Final Exam	40%

BA 214 - COST ACCOUNTING II

DETAILED COURSE CONTENT:

<u>Week #</u>	<u>Topic</u>	<u>Horngren Readings</u>	<u>Problems</u>
1	Introduction Cost Terms	Ch. 1 Ch. 2	as attached "
2	CVP Job Order Costing	Ch. 3 Ch. 4	" "
3	Job Order Costing (cont'd) Budgeting	Ch. 4 Ch. 5	" "
4	Standard Costing	Ch. 6, 7	"
5	Absorption/Variable Costing Variance Analysis	Ch. 8	"
6	(Continued)		
7	Relevant Costing	Ch. 9	"
8	Mid-term Exam Relevant Costing Capital Budgeting	Ch. 9 Ch. 19	" "
9	Cost Allocation	Ch. 12	"
10	Cost Allocation	Ch. 13	"
11	Joint and By Product	Ch. 14	"
12	Process Costing	Ch. 15	"
13	Spoilage	Ch. 16	"
14	(Continued) Review		"

* Timing may vary slightly depending on progress of class.

FUNCTIONAL CLASSIFICATION
OF
MANAGEMENT ACCOUNTING TOPICS

1. Fundamentals

- Introduction to Managerial Accounting
- Terms and Concepts
- Cost Behaviour Patterns
- Behavioral Aspects

2. Inventory Costing

- Job Order and Process Costing
- Actual, Normal and Standard Costing
- Variable (direct) and Absorption Costing
- Joint and By Product Costing
- Cost Allocation

3. Planning and Control

- Responsibility Accounting
- Segmented Performance Reporting
- Budgeting
- Flexible Budgeting
- Standard Costs and Variance Analysis
- Profit Centres and Transfer Pricing
- Financial Statement Analysis
- ROI

4. Decision-making

- Cost-volume-profit Relationships
- Relevant Costs
- Pricing
- Capital Budgeting
- Quantitative Techniques

ASSIGNMENTS FOR BA 214

Horngren Problems

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