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GRANDE PRAIRIE REGIONAL COLLEGE
BUSINESS ADMINISTRATION
COURSE OUTLINE

BA 217 - MANAGERIAL ACCOUNTING

- TEXT: Managerial Accounting: Concepts for Planning, Control, Decision Making; Ray H. Garrison; 1st Edition, Business Publications Inc.
- PREREQUISITE: BA 111, Introductory Accounting, desirable.
- COURSE DESCRIPTION: Designed for the non-accounting major. Course will introduce concepts of budgets, cost-volume-profit relationships, performance reporting and evaluation, standard costs, relevant costing, product costing and sales analysis.
- COURSE OBJECTIVES: To introduce financial analysis concepts and systems which are basic to the successful management of business organizations. Emphasis will be placed on the application of these concepts and interaction with these systems by various management segments.
- GRADING:
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| Midterm Exam | 30% |
| Final Exam | 40% |
| Quizzes, Labs and Classroom Work | 30% |
- COURSE CONTENT:
- I. Introduction: The Accounting Environment
 - a) The Role of Accounting in an Organization
 - b) Segmentation of the Environment
 - c) Analysis of the Managerial Accounting Segment (Readings: Chapter 1)
 - II. Financial Statement Analysis
 - a) The Traditional Reports Revisited
 - b) Analytical Tools and Techniques
 - c) Interpreting the Results
(Readings: Chapter 17, 18)

BA 211 - MANAGERIAL ACCOUNTING

- III. Managerial Accounting Fundamentals
 - a) Cost Terms, Concepts Classification
 - b) Cost Behavior Patterns
 - c) Cost Volume Profit Relationships
 - d) Segmented Reporting, Contribution Approach to Costing
 - e) Cost Accumulation for Product Costing, Job Order Costing and Process Costing
(Readings: Chapters 2, 5, 6, 7, 3, 4)
- IV. Accounting for Planning and Control
 - a) Profit Planning
 - b) Control Through Standard Costs
 - c) Flexible Budgets and Overhead Analysis
(Readings: Chapter 8, 9, 10)
- V. Selected Topics (as time permits)
 - a) Relevant Costs in Nonroutine Decisions
(Chapter 13)
 - b) Capital Budgeting Decisions
(Chapter 14)
 - c) Control of Decentralized Operations
(Chapter 11)
 - d) The Pricing Decision
(Chapter 12)