

GRANDE PRAIRIE REGIONAL COLLEGE

AC 204 - MANAGERIAL ACCOUNTING

1988-89

Course Outline

- TEXT: Davidson et al, Managerial Accounting: An Introduction to Concepts, Methods and Uses, 2nd edition, Dryden Press, New York, N.Y, 1985.
- ON RESERVE: Rosen, L.S., Topics in Managerial Accounting, 3rd edition, McGraw Hill Ryerson Ltd., Toronto, Ont., 1984.
- Garrison, Ray H., Managerial Accounting, 3rd edition, Business Publications, Inc., Plano, Texas, 1982.
- Gleim and Campbell, Managerial Accounting, 1st Ed., Accounting Publications Inc., Gainesville, Florida, 1984. (extra solved problems)
- PREREQUISITE: AC 202
- COURSE DESCRIPTION: Corporate goals, planning and control concepts, cost accumulation for pricing purposes and product costing.
- COURSE OBJECTIVES: To introduce the student to managerial accounting-its techniques and applications. The student will learn specific tools to cost products, plan and control businesses, and make decisions. The student will learn the application of these tools through the use of case studies and selected readings which focus on qualitative issues. Finally, the student will begin to learn to use the computer as a tool for business by solving a number of problems on the machine.
- GRADING:
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| Term Work (Cases, Readings<br>Presentations, etc) | 20% |
| Mid Term Exams                                    | 40% |
| Final Exam  | 40% |

## DETAILED COURSE CONTENT

Approx. Week	Topic	Davidson Chapter	Rosen Readings	Problems
1	Introduction & Overview	Ch 1 & 2	I Discipline 3 Anthony	2-29,31,32
2	Product Costing Methods	3	18 Fable	3-24,25,26,27
3	Product Costing Methods	4	6 Anthony	4-24,25,26,27 30
4	Cost Allocation	15	13 Logic? 19 Greer	15-25,26,29, 32,33,35
5	Cost Behavior CVP	6 7		6-26,27 7-28,29,32,33 38,43
6	Short run decision-making	8	17 Vatter 14 Perusee	8-23,24,27,28 31,32,37,38,40
7	Capital Budgeting	9	28 Seed	9-26,27,30,31
8	Capital Budgeting Planning and Control Process	10 11	7 Villers 8 Ridgway	11-16,27,20,22 25,26
9	Operating Budgets	12	24 Jick	12-28,29,30,31 32,34,38
10	Measuring & Interpreting Variances	13	12 Greer	13-34,35,38,40 41,42,45
11	Divisional Performance measurement	14	9 Parker 10 Wells	14-33,35,37,38 39
12	Synthesis: Managerial accounting and external reporting	16	1 Simon	16-13,18,21

\* Please note that the course is actually 13 weeks long. Certain of the above topics will be extended to utilize this time.

Winter, 1987