

GRANDE PRAIRIE REGIONAL COLLEGE
BUSINESS ADMINISTRATION
BA 2130 - COST ACCOUNTING I
COURSE OUTLINE

TEXT: Usry, Hammer, Cost Accounting - Planning and Control; South-Western Publishing Co., Cincinnati, Ohio, 10th Edition, 1991.

PREREQUISITE: BA 1120, Principles of Accounting.

COURSE DESCRIPTION: First semester of a two-semester course covering the concepts of managerial and cost accounting. Major topics include: cost concepts and objectives, cost systems and cost accumulation, planning for and controlling the elements of cost, financial and capital budgeting, cost-volume -- profit analysis, performance measurement, standard costing and variance analysis, and product costing.

COURSE OBJECTIVES: To introduce the student to managerial and cost accounting -- its concepts, techniques and applications. The student will learn specific skills and techniques to cost products, plan and control operations, and approaches to making other related decisions. Text problems and cases and other sourced problems and cases will be used.

GRADING:

Mid-Term	20%
Quizzes, Case Analyses, Hand-In Assignments	40%
Final Exam	40%

COURSE CONTENT: Text chapters 1-12 cases and other materials and readings to be distributed during the term.

Please feel free to discuss the course with the instructor at any time.

FALL/1993