

**GRANDE PRAIRIE REGIONAL COLLEGE
BUSINESS ADMINISTRATION
COURSE OUTLINE**

BA 2130 - COST ACCOUNTING I

TEXT: Usry, Hammer, Cost Accounting - Planning and Control; South-Western Publishing Co., Cincinnati, Ohio, 11th Edition, 1994.

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 behaviour analysis, cost systems and cost accumulation, product costing, planning for and controlling the elements of cost, cost-volume-profit analysis, performance measurement, standard costing and variance analysis.

COURSE OBJECTIVES: To introduce the student to managerial and cost accounting -- their concepts, techniques and applications. The student will learn specific skills and techniques to cost products, plan and control operations, and develop approaches to making related decisions. Text problems and cases and other source problems and cases will also be used. Cost accounting forms the subject matter of the first semester.

GRADING:	Mid-Term	20%
	Quizzes, Hand-In Assignments	30%
	Final Exam	50%

COURSE CONTENT: Text chapters 1-7, 9, 11, 12, 13. Cases and other materials will be distributed during the term.

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

FALL 1995