

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

BA 2130 - COST ACCOUNTING I

TEXT: Managerial Accounting - Concepts for Planning, Control, Decision Making, Fourth Canadian Edition, R. H. Garrison, E. W. Noreen, G. R. Chesley, R. F. Carroll, McGraw-Hill Ryerson, Limited, 1998.

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.

TRANSFERABILITY to CGA and CMA Programs.

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 be used in this regard. Cost accounting forms the subject matter of the first semester, while some managerial accounting issues are introduced.

GRADING:

Final Exam	35%
Mid-Term and Quizzes	35%
Hand-In Assignments	30%

COURSE CONTENT: Text chapters 1-5, 7, 8, 11. Cases and other materials will be distributed during the term.

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

The course text is an integral part of the course for its chapter material, exercises, problems and cases.