

GRANDE PRAIRIE REGIONAL COLLEGE
DEPARTMENT OF BUSINESS ADMINISTRATION
COURSE OUTLINE

BA 2140 - COST ACCOUNTING II

M Zablocki

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

PREREQUISITE: BA 2130, Cost Accounting I

COURSE DESCRIPTION: Second semester of an in-depth examination of the concepts of cost and managerial accounting. Major topics to be covered include: an in-depth treatment of factory overhead including variance analysis, flexible budgeting, standard costing and variances from standard, direct costing, cost-volume-profit analysis, relevant and differential costs and the related decision process.

COURSE OBJECTIVES: To further acquaint the student with the techniques and applications of cost and managerial accounting. Product costing, planning and control of operations, and short-term decision making are further explored.

GRADING:

QUIZZES, PROBLEM HAND-INS, CASE ANALYSES, ETC	35%
MID TERM	25%
FINAL EXAM	40%

COURSE CONTENT: Text chapters - 13, 14, 15
- 17 (section on flexible budgeting)
- 18 and 19
- 20 and 21

Cases and other materials to be distributed during the term.

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