

GRANDE PRAIRIE REGIONAL COLLEGE
DEPARTMENT OF BUSINESS ADMINISTRATION
COURSE OUTLINE

BA 2140 - COST ACCOUNTING II

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

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: responsibility accounting and reporting, flexible budgeting, standard costing and variances from standard, direct costing, cost-volume-profit analysis, relevant and differential costs and the related decision making processes.

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 concepts and techniques are introduced and explored.

GRADING:	MIDTERM	25%
	HAND-IN ASSIGNMENTS	25%
	FINAL EXAM	50%

COURSE CONTENT: Text chapters - 17 through 21

Cases and other materials to be distributed during the term.

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

WINTER 1996