

GRANDE PRAIRIE REGIONAL COLLEGE
BUSINESS ADMINISTRATION
COURSE OUTLINE

SEP. 13 2001

BA 2130 - COST ACCOUNTING I

TEXT: Managerial Accounting - Concepts for Planning, Control, Decision Making, Fifth Canadian Edition, R. H. Garrison, E. W. Noreen, G. R. Chesley, R. F. Carroll, McGraw-Hill Ryerson, Limited, 2001.

PREREQUISITE: BA 1120, Principles of Accounting.

COURSE DESCRIPTION: First semester of a two-semester course covering the concepts of cost and managerial accounting. Major topics include: cost concepts and objectives, cost systems and cost accumulation, product costing, planning for and controlling the elements of cost, cost behaviour analysis.

TRANSFERABILITY to CGA and CMA Programs.

COURSE OBJECTIVES: To introduce the student to cost and managerial 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.

GRADING:	Final Exam	35%
	Term Quizzes	45%
	Hand-In Assignments	20%

COURSE CONTENT: Text chapters 1-5, 7, 8, 11. Cases and other materials to 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.

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