



# Grande Prairie Regional College

## School of Business

### Department: Business Administration and Commerce

#### COURSE OUTLINE – FALL 2007

#### BA2130 3(3-0-2)UT - Cost Accounting I

<b>Instructor</b>	Patrick D (Pat) Cristine CA	<b>Phone</b>	539-2895 (office) 538-3290 (home)
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<b>Office Hours</b>	Tuesdays, Thursdays 10:00-11:30 or by appointment		

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#### **Prerequisite(s)/co requisite(s):**

BA1120 Principles of Accounting

#### **Required Text/Resource Materials:**

**Cost Accounting—A Managerial Emphasis**, Fourth Canadian Edition, Horngren, Foster, Datar, Teall, Gowing, Pearson Education Canada, 2007.

**The text will be used extensively and is the required text for BA 2140.**

#### **Description:**

This course is the first of a two part in-depth course introducing and examining the concepts of cost/managerial accounting. Major topics to be covered include:

- Cost Terminology
- Cost Volume Profit Analysis
- Flex Budgeting and Variance Analysis
- Job Costing

#### **Credit/Contact Hours:**

This is a 3 credit course with 3 lecture and 2 lab hours per week. Students are expected to attend all lectures and labs.

### **Delivery Mode(s):**

The course will be offered as three hours instruction and two hours lab per week for a total of five hours per week. The allocation of instructional time and lab time will be at the Instructor's discretion.

For each topic, there will be a classroom lecture/discussion and a demonstration of related accounting procedures. Relevant textbook readings, exercises and problems will be assigned. Weekly quizzes and/or hand-in assignments may be administered. The Final Examination will consist of exercises, problems and multiple choice questions

Regular classroom attendance is expected. Be late at your own peril. Assigned reading materials should be studied both before and after it is discussed in class. Your understanding should be applied by performing the assigned homework problems. Ask questions in class, especially about any topics where you are confused or uncertain. The Instructor will be available during office hours to further assist students.

This course requires considerable time and effort on the part of students, so the adoption and adherence to effective learning habits is essential. It is difficult to catch up once a student falls behind in readings and problems.

### **Objectives:**

To further acquaint the student with the techniques and applications of cost/managerial accounting. Product costing and planning and control operations using a full standard cost accounting system, short-term decision making concepts, and techniques in the managerial accounting environment are introduced and explored.

### **Transferability:**

Note that BA 2130 and BA 2140 **together** are required for university transfer, or for transfer to various professional organizations. Students should refer to the **Alberta Transfer Guide** at <http://www.acat.gov.ab.ca> for a list of post-secondary institutions to which these courses can be transferred. Students are ***strongly advised*** to check with the receiving institution of professional organization for more details and to ensure current transferability.

### **Grading Criteria:**

Quizzes & Assignments	15%
Major Test 1	25%
Major Test 2	25%
Final Exam	35%

Final examinations will be scheduled by the registrar's office during the period December 10 – 19, 2007. **Do not plan any activities during this period!!!** Dates for major tests, quizzes, and assignments will be announced in class as required during the semester.

Grades will be assigned on the Letter Grading System. Grades will posted on **Blackboard**.

**Business Administration and Commerce Department  
Grading Conversion Chart**

Alpha Grade	4-point Equivalent	Percentage Guidelines	Designation
A <sup>+</sup>	4	90 – 100	EXCELLENT
A	4	85 – 89	
A <sup>-</sup>	3.7	80 – 84	FIRST CLASS STANDING
B <sup>+</sup>	3.3	76 – 79	
B	3	73 – 75	GOOD
B <sup>-</sup>	2.7	70 – 72	
C <sup>+</sup>	2.3	67 – 69	SATISFACTORY
C	2	64 – 66	
C <sup>-</sup>	1.7	60 – 63	
D <sup>+</sup>	1.3	55 – 59	MINIMAL PASS
D	1	50 – 54	
F	0	0 – 49	FAIL

**Generally a minimum grade of C+ is required for transfer credit to another institution or professional organization. It is the student's responsibility to ascertain the transfer criteria.**

### **Course Schedule/Timeline:**

<b><u>Week</u></b>	<b><u>Required Reading</u></b>	<b><u>Topic</u></b>
<b><u>Beginning</u></b> September 4		- Introduction to Cost Accounting
September 10	Chapter 1	The Accountants role in the Organization
September 17	Chapter 2	Introduction to Cost Terms and Purposes
September 24	Chapter 3	Cost-Volume-Profit Analysis
October 1	Chapter 4	Job Costing
October 8	Chapter 5	Activity-Based Costing and Activity-Based Management
October 15	Chapter 6	Master Budget and Responsibility Accounting
October 22	Chapter 7 & 8	Flexible Budgets, Variances and Management Control
November 5	Chapter 9	Income Effects of Alternative Inventory Costing Methods
November 12	Chapter 10	Determining how Cost Behave
November 19	Chapter 11	Decision Making and Relevant Information
December 4	Review	

### **Statement on Plagiarism:**

The instructor is fully entitled to use electronic plagiarism detection services. Please refer to pages 44-5 of the College Calendar regarding plagiarism, cheating and the resultant penalties.

### **Electronic Devices:**

1. **Cell phones**—as a basic courtesy, cell phones must be either turned off, or set to vibrate. The calculator function of a cell or other personal communication device is not sufficient for the purpose of this course.
2. Translation devices—the use of these items should be cleared with the Instructor.
3. Computers—lap top computers may be used **responsibly** in class to take notes, to refer to **PowerPoint** slides or for completion of assignments using the appropriate software.
4. MP3 players etc.—the use of such devices must not interfere with the learning environment and are not to be used during lectures.