

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

**BA 2140 - COST ACCOUNTING II**

**INSTRUCTOR:** Mike Zablocki  
**OFFICE:** C219  
**PHONE:** 539-2947 (office)

**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 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 budgets, standard costing and variances from standard, direct costing, cost-volume-profit analysis, relevant and differential costs and the related decision making processes.

**TRANSFERABILITY - to CGA and CMA programs.**

**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.

<b>GRADING:</b>	TERM QUIZZES	40%
	HAND-IN ASSIGNMENTS	25%
	FINAL EXAM	35%

**COURSE CONTENT:** Text chapters - 7, 8, 9, 10, 11, 13

Problems and other materials to be distributed during the term.

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

**WINTER 2001**