

GRANDE PRAIRIE REGIONAL COLLEGE  
DEPARTMENT OF BUSINESS ADMINISTRATION

**BA2140**

**COST ACCOUNTING II**

**WINTER 2005**

**COURSE OUTLINE**

**INSTRUCTOR:** Pat Coristine

**OFFICE:** C208

**TELEPHONE:** 780.539.2895 (Office)  
780.538.3290 (Home)

**OFFICE HOURS:** Tuesdays and Thursdays 0800-1000  
Or by appointment

**REQUIRED TEXT:** *Managerial Accounting—Concepts for Planning, Control, Decision Making*, Fifth Canadian Edition, RH Garrison, EW Noreen, GR Chelsey, RF Carroll, McGraw-Hill Ryerson, 2001.

**PREREQUISITE:** BA2130 Cost Accounting I, or equivalent.

**COURSE**

**DESCRIPTION:** This course is the second of a two part in-depth course introducing and examining the concepts of cost/managerial accounting initiated in BA 2130. Major topics to be covered include:

- Responsibility accounting and recording
- Flexible budgets
- Standard costing and analysis of variances from standards
- Direct costing
- Cost-Volume-Profit analyses
- Relevant and differential costs
- Decision Making processes related to above concepts

**TRANSFERABILITY:**

This course, together with BA2130, satisfies certain requirements of the various professional accounting organizations, and may be transferable to other post-secondary institutions, such as Athabasca University, and the University of Lethbridge. Students are cautioned that it is their responsibility to contact the receiving institutions to ensure transferability.

**COURSE****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.

**COURSE****CONTENT:**

Text Chapters 6,7,9,10,11,13

**GRADING:**

Quizzes	40%
Assignments	20%
Attendance/Participation	5%
Final Examination	35%

The Instructor reserves the right to modify the above grading allocation if necessary

Grande Prairie Regional College, in common with other Alberta post-secondary institutions, uses the Alpha (4-Point) Grading system.

<b>Description</b>	<b>Alpha Grade</b>	<b>4 Point Scale</b>
Excellent	A+	4.0
Excellent	A	4.0
First class standing	A-	3.7
First class standing	B+	3.3
Good	B	3.0
Good	B-	2.7
Satisfactory	C+	2.3
Satisfactory	C	2.0
Satisfactory	C-	1.7
Minimal Pass	D+	1.3
Minimal Pass	D	1.0
Failure	F	0.0

Professional accounting bodies generally require that students obtain a minimum of C+ in BA 1110. Other post secondary institutions may require a minimum of C- for transfer credit.

**INSTRUCTIONAL APPROACH:**

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.**