

JAN 11 1988

GRANDE PRAIRIE REGIONAL COLLEGE

AC 204 MANAGERIAL ACCOUNTING

1987-88

COURSE OUTLINE

- TEXT: Davidson et al, Managerial Accounting: An Introduction to Concepts, Methods and Uses, 2nd edition, Dryden Press, New York, N.Y., 1985.
- OPTIONAL TEXT: Peyvandi and Robertsen, Applications in Management Accounting, Using the Twin Lotus 1-2-3, Prentice-Hall, Englewood Cliffs, NJ, 1987.
- ON RESERVE: Rosen, L.S., Topics in Managerial Accounting, 3rd edition, McGraw Hill Ryerson Ltd., Toronto, Ont., 1984.
- Garrison, Ray H., Managerial Accounting, 3rd edition, Business Publications, Inc., Plano, Texas, 1982
- Gleim and Campbell, Managerial Accounting, 1st Ed., Accounting Publications Inc., Gainesville, Florida, 1984. (extra solved problems)
- PREREQUISITE: AC 202
- COURSE DESCRIPTION: Corporate goals, planning and control concepts, cost accumulation for pricing purposes and product costing.
- COURSE OBJECTIVES: To introduce the student to managerial accounting- its techniques and applications. The student will learn specific tools to cost products, plan and control businesses, and make decisions. The student will learn the application of these tools through the use of case studies and selected readings which focus on qualitative issues. Finally, the student will begin to learn to use the computer as a tool for business by solving a number of problems on the machine.
- GRADING:
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| Term Work (Cases, Readings Presentations, Quizzes, Computer Assignments) | 30% |
| Mid Term Exams | 30% |
| Final Exam | 40% |

DETAILED COURSE CONTENT

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<u>Week</u>	<u>Topic</u>	<u>Davidson Chapter</u>	<u>Rosen Readings</u>	<u>Lab Problems*</u>
Jan. 4	Introduction & Overview	Ch 1 & 2 Ch 4 (p98-107)	1 Discipline 3 Anthony	Introduction to Lotus 1-2-3 F263
11	Product Cost Methods	3	18 Fable	2-29, 30
18	Product Cost Methods Cost Allocation	4 15	6 Anthony 13 Logic? 19 Greer	3-24, 25, 28
25	Cost Behavior CVP	6 7		4-32 15-37
Feb. 1	CVP Short Run decision-making	7 8		7-36, 46
8	Short run decision-making	8	17 Vatter	
15	Capital Budgeting	9	28 Seed	8-41
22	Capital Budgeting Planning and Control Process	10 11	7 Villers 8 Ridgway	9-34
29	Mid-Term Break			
Mar. 7	Operating Budgets	12	24 Jick	11-29
14	Measuring & Interpreting Variances	13	12 Greer	
21	(Continued)	13		13-52
28	Divisional Performance measurement	14	9 Parker 10 Wells	14-41
Apr. 4	(Continued)	14		14-42
11	Synthesis: Managerial accounting and external reporting	16	1 Simon	16-23
	Review			

*Note: Other problems and cases will be assigned either before or during the lab.

Other Solved Problems

Chapter 2 - 31, 32

Chapter 3 - 26, 27

Chapter 4 - 24, 25, 26, 27, 30

Chapter 15 - 25, 26, 29, 32, 33, 35

Chapter 6 - 26, 27

Chapter 7 - 28, 29, 32, 33, 38, 43

Chapter 8 - 23, 24, 27, 28, 31, 32, 37, 38, 40

Chapter 9 - 26, 27, 30, 31

Chapter 11 - 16, 20, 27, 22, 25, 26

Chapter 12 - 28, 29, 30, 31, 32, 34, 38

Chapter 13 - 34, 35, 37, 38, 39

Chapter 14 - 33, 35, 37, 38, 39

Chapter 16 - 13, 18, 21

Computer Lab Schedule (Room F263 - Mondays 10 a.m. - 10:50 a.m.)

Date	Problem from Payvand and Robertsen
Jan. 11	#2 Manufacturing Costs
25	#14 Application of Overhead to Products
	#17 Direct VS Absorption Costing
Feb. 8	#9 Cost Behavior Patterns
	#1 Cost-Volume-Profit Analysis
Feb. 22	#3 Relevant Costs
	#12 Net Present Value
Mar. 7	#4 Relevant Costs
	#13 Capital Budgeting
21	#6 Sales and Production Budgets
	#8 Flexible Budget
Apr. 4	#7 Standard Cost Variances
	#11 Transfer Prices