

GRANDE PRAIRIE REGIONAL COLLEGE

JAN 04 1989

AC 322 MANAGERIAL ACCOUNTING

1988-89

COURSE OUTLINE

TEXT: Ricketts & Gray, Managerial Accounting; Houghton Mifflin Company, Boston, MA, 1988

Ricketts, Sale & Vater, Lotus Problems for Managerial Accounting, Houghton, Mifflin Company, Boston, MA, 1988

OPTIONAL TEXT: Ricketts et al, Managerial Accounting, Study Guide, Houghton, Mifflin Company, Boston, MA, 1988

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 problems with solutions)

PREREQUISITE: AC 311

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: Term Work (Cases, Quizzes, Computer Assignments) 30%  
Mid Term Exam 30%  
Final Exam 40%

<u>Week of*</u>	<u>Topic</u>	<u>Davidson Chapter</u>	<u>Rosen Readings</u>
Jan. 2	Introduction	Ch 1 & 2	1 Discipline 3 Anthony 1 Simon
9	Cost Behavior & Estimation	3	
16	Job Order Costing	4	6 Anthony
23	CVP	6	
30	Master Budget	7	24 Jick
Feb. 6	Relevant Costs	8	17 Vatter 14 Perusee
13	Segmented Reporting & Direct Costing	9	18 Fable
20	Divisional Performance Measurement	12	9 Parker 10 Wells
27	Mid-Term Break		
Mar. 6	Divisional Performance Measurement	13	8 Ridgway 7 Villers
13	Standard Costing	10	12 Greer
20	(Continued)	11	
27	Capital Budgeting	14	28 Seed
Apr. 3	(Continued)	15	
10	Cost Allocation	16	13 Logic? 19 Greer

## Review

\*Note: Timing of classes may vary somewhat depending on progress of class.

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

Date	Lotus Problems for Managerial Accounting
Jan. 4	Chapter 1 and 2 (This is scheduled for 3 p.m. in Room F263 and is the only exception to the above schedule.)
9	Problem #1
16	Problem #2
23	Handout
30	Problem #5
Feb. 6	Problem #7
13	Problem #8 (hand in)
20	Problem #9
27	No Class
Mar. 6	Problem #10
13	Problem #14
20	Problem #11
27	Problem #12
Apr. 3	Problem #15
10	Hand-In

Note: Students are expected to have the problems done manually before the computer lab begins.