

GRANDE PRAIRIE REGIONAL COLLEGE

1989-90

AC 322 MANAGERIAL ACCOUNTING

COURSE OUTLINE

TEXT: Ricketts, J. C. & Ray, Managerial Accounting; Houghton Mifflin Company, Boston, MA, 1988.

Ricketts, Sale & Vater. Lotus ~~PROFESSIONAL~~ Managerial Accounting, Houghton, Miffler Boston, MA, 1988.

OPTIONAL TEXT: Ricketts et al, Managerial Accounting, St. Houghton, Mifflin Company, Boston, MA, 1988.

ON RESERVE: Rosen, L.S., Topics in Managerial Accounting, 3rd edition, McGraw Hill Ryerson Ltd., Toronto, Ontario, 1984.

Garrison, Ray H., Managerial Accounting, 12th edition, Business Publications, 1982.

Gleim and Campbell, Managerial Accounting, 1st edition, Accounting Publications Inc., 1984. (extra problems)

PREREQUISITE: AC 311

COURSE DESCRIPTION: Corporate goals, planning, accumulation for product costing.

COURSE OBJECTIVES: To introduce the student to managerial accounting 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

the student to managerial accounting 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... focus on qualitative issues. Finally, the student will learn to use the computer as a tool for business by solving a number of problems on the machine.

Computer Assignments)	30%	Mid Term Exam
am	40%	Final Exam

DETAILED COURSE CONTENT

Week	Topic	Ricketts & Gray Chapter	Hosen Readings
Jan. 1	Introduction	1 & 2	I Discipline 3. Anthony I Simon
8	Cost Behaviour & Estimation	3	
15	Job Order Costing	4	6 Anthony
22	CVP	6	
29	Master Budget	7	24 Jick
Feb. 5	Relevant Costs		
12	Segmented Reporting & Direct Costing		
19	Divisional Performance Measurement		
26	Mid-Term Break		
Midway	Divisional Performance Measurement		