



## **COURSE INFORMATION SHEET**

Note: If a more detailed, instructor/section-specific course information sheet is required, please contact the department.

### **DEPARTMENT:**

Business Administration/Economics

### **COURSE:**

ACC220 COST ACCOUNTING

### **COURSE DESCRIPTION:**

The basic procedures and techniques of accounting used to determine, accumulate and control the cost of production and distribution of goods and services in today's economy. Process and job-order methods, standards and standard cost, techniques of cost analysis and control. 3 Class Hours, 3 Credits.

### **COURSE PREREQUISITES:**

ACC 102 with a grade of C or higher.

### **COURSE LEARNING OUTCOMES:**

1. Distinguish and contrast cost concepts and behaviors at an intermediate level.
2. Demonstrate understanding of major costing systems, such as job order, process and activity based, including preparation of budgets, journal entries and computation of standard cost variances.
3. Solve problems using a variety of cost allocation methods.