COURSE OUTLINE OF RECORD

Number: ACCT G210    TITLE: Cost Accounting

ORIGINATOR: Alice Rivera    EFF TERM: Fall 2010
FORMERLY KNOWN AS:
CROSS LISTED COURSE:

SEMESTER UNITS: 3.0
HRS LEC: 54.0    HRS LAB: 0.0    HRS OTHER: 0.0
CONTACT HRS TOTAL: 54.0
STUDY NON-CONTACT HRS RECOMMENDED: 108.0

CATALOG DESCRIPTION:
A study of accounting concepts and principles as they apply to the needs of business. The course includes
the determination of costs for manufacturing firms, the study of job-order and process cost accounting, the
analysis of costs and decision making.

JUSTIFICATION FOR COURSE:

PREREQUISITES:
COREQUISITES:
ADVISORIES:
ASSIGNED DISCIPLINES:
Accounting

MATERIAL FEE: Yes [ ] No [X] Amount: $0.00
CREDIT STATUS: Noncredit [ ] Credit - Degree Applicable [X] Credit - Not Degree Applicable [ ]
GRADING POLICY: Pass/No Pass [ ] Standard Letter [X] Not Graded [ ] Satisfactory Progress [ ]
OPEN ENTRY/OPEN EXIT: Yes [ ] No [X]
TRANSFER STATUS: CSU Transferable[X] UC/CSU Transferable[ ] Not Transferable[ ]
BASIC SKILLS STATUS: Yes [ ] No [X]    LEVELS BELOW TRANSFER: Not Applicable
CALIFORNIA CLASSIFICATION CODES: Y - Not Applicable
NON CREDIT COURSE CATEGORY: Y - Not applicable, Credit Course
OCCUPATIONAL (SAM) CODE: C
REPEATABLE ACCORDING TO STATE GUIDELINES: No [X] Yes [ ] NUMBER REPEATS:
REQUIRED FOR DEGREE OR CERTIFICATE: No [ ] Yes [X]
Accounting(Associate in Arts)
Staff Accountant Option(Certificate of Achievement)
GE AND TRANSFER REQUIREMENTS MET:

COURSE LEVEL STUDENT LEARNING OUTCOME(S) Supported by this course:

1. Demonstrate knowledge of cost classification principles and use in the business environment.
2. Illustrate the various cost system designs in different manufacturing scenarios.
3. Evaluate cost-volume-profit analysis and apply this analysis in decision making.
4. Prepare a master budget and flexible budget; evaluate performance to aid in decision making.
5. Explain the nature of capital expenditures and evaluate various tools used for these decisions.

**COURSE OBJECTIVES:**
1. apply cost accounting methods to manufacturing or production situations.
2. demonstrate the processes used in cost accounting.
3. develop cost control techniques.
4. integrate cost accounting techniques in the solution of managerial problems.
5. provide the basis for future success in taking the Certified Public Accounting (CPA) Exam.
6. create choices using cost accounting methods for industry wide application.

**COURSE CONTENT:**

**LECTURE CONTENT:**

<table>
<thead>
<tr>
<th>A. TOPICS</th>
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<tbody>
<tr>
<td>1. Cost Flow</td>
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<td>2. Cost Cycle</td>
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<td>3. Inventory Control</td>
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<td>4. Overhead Rates</td>
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<td>5. Manufacturing Overhead</td>
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<td>6. Job Order Cost</td>
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<td>a. Techniques</td>
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<td>b. Practical Applications</td>
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<td>7. Process Costs</td>
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<td>a. Techniques</td>
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<td>b. Practical Application</td>
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<td>8. Accounting Procedures</td>
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<td>a. By-products</td>
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<td>b. Joint Products</td>
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<td>9. Budgets</td>
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<td>a. Planning</td>
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<td>b. Types</td>
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<td>10. Standard Costs</td>
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<td>a. Materials</td>
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<td>b. Labor</td>
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<td>c. Factory Overhead</td>
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<td>11. Managerial Decisions</td>
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<td>12. Direct Costing</td>
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<td>13. Accounting for Waste or Spoiled Units</td>
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**METHODS OF INSTRUCTION:**

A. Lecture:
B. Online:
C. Independent Study:

**INSTRUCTIONAL TECHNIQUES:**

**COURSE ASSIGNMENTS:**

**Out-of-class Assignments**

Electronic spreadsheet applications for Managerial Accounting.
Technology-based learning as appropriate.

**Writing Assignments**

Homework includes critical thinking exercises, questions, and problems

**Reading Assignments**
Text Materials

METHODS OF STUDENT EVALUATION:
Midterm Exam
Final Exam
Written Assignments
Objective Examinations
Skills Demonstration

Demonstration of Critical Thinking:
Exercises and problems at the end of each chapter Chapter exams. Final exam.

Required Writing, Problem Solving, Skills Demonstration:
Homework includes critical thinking exercises, questions, and problems

TEXTS, READINGS, AND RESOURCES:
TextBooks:
1. VanDerbeck. Principles of Cost Accounting, 12th ed. South-Western, 0

LIBRARY:
Adequate library resources include:

Comments:

Attachments:
Attached Files