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

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
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](#)