

CATALOG INFORMATION

Dept and Nbr: BAD 57

Title: COST ACCOUNTING

Full Title: Cost Accounting

Last Reviewed: 4/11/2022

Units		Course Hours per Week		Nbr of Weeks	Course Hours Total	
Maximum	3.00	Lecture Scheduled	3.00	17.5	Lecture Scheduled	52.50
Minimum	3.00	Lab Scheduled	0	6	Lab Scheduled	0
		Contact DHR	0		Contact DHR	0
		Contact Total	3.00		Contact Total	52.50
		Non-contact DHR	0		Non-contact DHR	0

Total Out of Class Hours: 105.00

Total Student Learning Hours: 157.50

Title 5 Category: AA Degree Applicable

Grading: Grade or P/NP

Repeatability: 00 - Two Repeats if Grade was D, F, NC, or NP

Also Listed As:

Formerly:

**Catalog Description:**  
Students will learn cost accounting theory and applications including job, process, activity-based costing, and standard costing. Students will also evaluate data to effectively manage organizational costs.

**Prerequisites/Corequisites:**  
Course Completion of BAD 2

**Recommended Preparation:**

**Limits on Enrollment:**

**Schedule of Classes Information:**  
Description: Students will learn cost accounting theory and applications including job, process, activity-based costing, and standard costing. Students will also evaluate data to effectively manage organizational costs. (Grade or P/NP)  
Prerequisites/Corequisites: Course Completion of BAD 2  
Recommended:  
Limits on Enrollment:

Transfer Credit: CSU;  
Repeatability: Two Repeats if Grade was D, F, NC, or NP

## **ARTICULATION, MAJOR, and CERTIFICATION INFORMATION:**

<b>AS Degree:</b>	<b>Area</b>	Effective:	Inactive:
<b>CSU GE:</b>	<b>Transfer Area</b>	Effective:	Inactive:

<b>IGETC:</b>	<b>Transfer Area</b>	Effective:	Inactive:
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<b>CSU Transfer:</b>	Transferable	Effective:	Fall 1981	Inactive:
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<b>UC Transfer:</b>		Effective:		Inactive:
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**CID:**

**Certificate/Major Applicable:**  
Certificate Applicable Course

## **COURSE CONTENT**

### **Student Learning Outcomes:**

At the conclusion of this course, the student should be able to:

1. Analyze, record, summarize, and report the effects of transactions related to cost accounting and interpret information for internal or external decision-making purposes.
2. Create and utilize cost accounting documents and reports to plan, evaluate, and control operations of a company and interpret those reports for management.
3. Use computer technology applications to complete assignments.

### **Objectives:**

At the conclusion of this course, the student should be able to:

1. Examine and evaluate the costs of products and services.
2. Classify and assign costs to appropriate cost object.
3. Track costs through the information system.
4. Analyze cost information in order to plan and control operations.
5. Determine profitability and price policy.
6. Use applications for completing accounting assignments.

### **Topics and Scope:**

- I. Cost
  - A. Concepts
  - B. Uses
  - C. Classifications
- II. Cost Accumulation Procedures
  - A. Job-order process
  - B. By-products costing
  - C. Joint-products costing
  - D. Tracking costs
- III. Planning and Control of Factory Overhead and Variance Analysis
- IV. Planning and Control of Materials, Labor, and Other Factory Overhead Costs

- V. Planning of Profits, Cost and Sales, Including Variance Analysis
- VI. Controlling Costs and Profits
  - A. Standard costing
  - B. Cost Volume Profit (CVP) analyses
  - C. Process costing
  - D. Activity-based costing
- VII. Use of Office Applications

**Assignment:**

1. Textbook readings
2. Cost accounting problems
3. Quantitative and qualitative case analyses
4. Quizzes and exams

**Methods of Evaluation/Basis of Grade:**

**Writing:** Assessment tools that demonstrate writing skills and/or require students to select, organize and explain ideas in writing.

Qualitative case analyses

Writing  
5 - 10%

**Problem Solving:** Assessment tools, other than exams, that demonstrate competence in computational or non-computational problem solving skills.

Accounting problems and quantitative case analyses

Problem solving  
30 - 40%

**Skill Demonstrations:** All skill-based and physical demonstrations used for assessment purposes including skill performance exams.

None

Skill Demonstrations  
0 - 0%

**Exams:** All forms of formal testing, other than skill performance exams.

Quizzes and exams

Exams  
50 - 60%

**Other:** Includes any assessment tools that do not logically fit into the above categories.

None

Other Category  
0 - 0%

**Representative Textbooks and Materials:**

Fundamentals of Cost Accounting. 7rd edition. Anderson, Maher, and Lanen. McGraw-Hill Companies Publishing. 2022.