

# Bemidji State University

## ACCT 3301: Cost Accounting I

### A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: \*.\*

Lab Hours/Week: \*.\*

OJT Hours/Week: \*.\*

Prerequisites:

This course requires the following prerequisite

ACCT 2102 - Principles of Accounting II

Corequisites: None

MnTC Goals: None

Fundamentals of cost accounting information systems, including cost-volume-profit relationships, costing in the service and manufacturing sectors, cost behavior, and budget variance analysis. Prerequisites: ACCT 2102, ENGL 1151, and (ENGL 2152 or ENGL 3150), or consent of instructor.

**B. COURSE EFFECTIVE DATES:** 09/03/2002 - Present

### C. OUTLINE OF MAJOR CONTENT AREAS

1. Budget Variance Analysis
2. Cost Behavior
3. Cost-Volume Profit Relationships
4. Costing in the Service & Manufacturing Sectors
5. Fundamentals of Cost Accounting

### D. LEARNING OUTCOMES (General)

1. be able to prepare a master budget.
2. be able to design an activity-based costing system.
3. be able to perform cost-volume-profit analysis.
4. be able to design a job costing system.
5. be able to define, measure and trace costs.
6. be able to perform variance analysis.
7. be able to use relevant cost and revenues to recommend an optimal course of action.

### E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

### F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

### G. SPECIAL INFORMATION

None noted