

Course Abstract

Course ID and Name: ACC 202, Cost Accounting

Department: Business and Computer Science

Chairperson or Course Coordinator: Dr. Aslihan Cakmak

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Prerequisites: ACC-102

Co-requisites: None

Course Description:

Instruction in the principles of cost accounting and the keeping of cost records. Job order, process, standard cost systems and a survey of other costing techniques and applications.

Credits: 4

If you need accommodations due to a disability, contact Disability Services in Edison Hall Room 100, 732.906.2546.

To foster a productive learning environment, the College requires that all students adhere to the Code of Student Conduct which is published in the college catalog and website.

Learning Outcomes:

Upon successful completion of the course, students will be able to:

1. Demonstrate their understanding of the flow of costs through the costing systems by correctly preparing a cost flow statement.
2. Calculate manufacturing service unit costs.
3. Demonstrate an understanding of the behavior of fixed costs and variable costs and their impact on a company's profitability.
4. Reconcile budgeted costs with actual costs of various inputs and analyze the results.

Course Content Areas:

- Recognize, understand, and apply procedures of Job Order, Activity-Based and Standard Cost Accounting Systems.
- Understand how management control is achieved through combined techniques of cost.
- Learn how management utilizes cost accounting data in the decision-making process.