

## Master Syllabus

### ACC 2211 - Cost Accounting

**Division:** Business and Public Services

**Department:** Accounting

**Credit Hour Total:** 3.0

**Lecture Hrs:** 3.0

**Prerequisite(s):** ACC 1220

**Date Revised:** January 2017

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### Course Description:

Application of cost accounting concepts and techniques to complex problems in manufacturing accounting and service firms. It is strongly recommended that you complete ACC 1510 prior to registering for ACC 2211. However ACC 1510 may be taken concurrently.

### General Education Outcomes:

- Critical Thinking/Problem Solving Competency
- Computer Literacy Competency

### Course Outcomes:

#### Overhead Allocation

Allocate overhead costs to products/services using traditional methods and activity based costing.

**Assessment Method:** Locally developed exams  
**Performance Criteria:**

70% or better on exams & quizzes

**Assessment Method:** Simulations  
**Performance Criteria:**

70% or better on homework

#### Cost Terminology

Use the proper terminology to describe costs and how they behave in relation to production/sales volume.

**Assessment Method:** Behavioral observations  
**Performance Criteria:**

Successfully apply concepts in a class setting at least 75% of the time.

**Assessment Method:** Locally developed exams  
**Performance Criteria:**

70% or better on exams & quizzes

#### Product Costing Methods

Determine the cost of a product using job costing, process costing or standard costing.

**Assessment Method:** Locally developed exams  
**Performance Criteria:**

70% or better on exams & quizzes

**Assessment Method:** Simulations  
**Performance Criteria:**

70% or better on homework

#### Cost Management

Use product cost data to make business decisions and manage costs.

**Assessment Method:** Locally developed exams  
**Performance Criteria:**

70% or better on exams & quizzes

**Assessment Method:** Simulations  
**Performance Criteria:**

70% or better on homework

### Outline:

Cost Terminology

Overhead Allocation

Activity Based Costing

Job Costing

Process Costing

Standard Costing

Allocating Joint Costs

Variable Costing

Responsibility Accounting

Cost of Quality

Relevant Costing