

# Bemidji State University

## ACCT 3302: Cost Accounting II

### A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: \*.\*

Lab Hours/Week: \*.\*

OJT Hours/Week: \*.\*

Prerequisites:

This course requires the following prerequisite

ACCT 3301 - Cost Accounting I

Corequisites: None

MnTC Goals: None

Refinements of cost accounting information systems, including management control systems, cost allocation refinements, capital budgeting, and performance measurement. Prerequisite: ACCT 3301.

**B. COURSE EFFECTIVE DATES:** 08/20/1997 - Present

### C. OUTLINE OF MAJOR CONTENT AREAS

### D. LEARNING OUTCOMES (General)

1. be able to perform cost allocation.
2. be able to analyze customer profitability.
3. be able to determine joint product costs.
4. be able to design a process cost system.
5. be able to determine spoilage, rework, and scrap costs.
6. be able to demonstrate proficiency in inventory management techniques.
7. be able to perform capital budgeting.
8. be able to design a management control system.

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

None

### F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

### G. SPECIAL INFORMATION

None noted