

# Minnesota State University Moorhead

## CM 434: Construction Cost Analysis

### A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: 3

Lab Hours/Week: 0

OJT Hours/Week: \*.\*

Prerequisites:

- ACCT 230 - Principles of Accounting I AND CM 340 - Planning and Scheduling AND CM 335 - Estimating II-Pricing and Productivity

Corequisites: None

MnTC Goals: None

This course will analyze a contractor's ability to bid, bond, and perform a construction project. Students will also set up and analyze a construction budget/cost control system that will effectively identify cost overruns and which can be used to bid future similar projects.

**B. COURSE EFFECTIVE DATES:** 08/25/2008 - Present

### C. OUTLINE OF MAJOR CONTENT AREAS

1. Key Accounting Terms
2. Construction Financial Statements
3. Construction Company Failure
4. Construction Cost Accounting
5. Financial Ratios
6. Construction Transactions
7. Earned Value
8. Depreciation

### D. LEARNING OUTCOMES (General)

1. Management Concepts & Philosophies
2. Budgeting/Cost Accounting, Cost Control & Close-out
3. Project Administration

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

None

### F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

### G. SPECIAL INFORMATION

None noted