

## ACCT 2050 : Cost Accounting

Cost accumulation and allocation procedures; cost terminology; tools for planning and control; cost-volume-profit analysis; job order and process systems, standard costing and variance analysis; JIT costing; budgeting; performance evaluation in various environments; ABC and capital budgeting. Prerequisite: ACCT 1040.

**Credits** 4.0

**Semester Offered**

Spring