

COURSE TITLE AND NUMBER:

North Central Michigan College

NCMC MASTER COURSE SYLLABUS

Last Date Revised: 5/29/2002

DIVISION/AREA: Business and Technology

DEPARTMENT:

DIVISION DIRECTOR: Robert J. Marsh, Ph.D., P.E.

ORIGINATOR:

DEAN OF INSTRUCTION: Timothy Dykstra, Ph.D.

TOTAL HOURS OF INSTRUCTION: 3 LECTURE: 3 LAB: 0 TOTAL CONTACT HOURS: 52.8

COURSE NUMBER: B 218

CREDIT HOURS: 3

COURSE TITLE: Cost Accounting I

TRANSFERABLE YES: X NO: TO: LSSU AC332

PREREQUISITE(S)/COREQUISITE(S)/ADVISORY: B 212

CATALOG DESCRIPTION:

An intensive study of a cost accounting information system. Students learn how management's efforts to achieve organizational objectives rest upon the twin functions of planning and control. In-depth study of the planning function as a decision making process and the control function as a systematic effort by management to organize and marshal natural forces, human behavior and material objects into a coordinated unit in order to meet goals is also included.

GENERAL EDUCATION OUTCOMES:

- Think critically and analytically
- Select and use mathematical tools for problem solving and decision making

COURSE OBJECTIVES & OUTCOMES:

Upon completion of this course students will have a firm understanding of the concepts of Cost Behavior and Cost Management. Students will develop a fundamental knowledge of budgeting principles and their application towards the planning and control of an organization.

METHODS OF INSTRUCTION:

Lecture, in class exercises, class discussion of concepts.

COURSE TITLE AND NUMBER:

METHODS OF EVALUATION:

<u>Topic</u>	<u>Points % of grade</u>	
Five (5) exams	480	60
Quizzes	200	25
Homework	80	10
Class participation and attendance	<u>40</u>	<u>5</u>
TOTAL	800	100

REQUIRED TEXTS: Cost Accounting- A Managerial Emphasis, 10th ed., Horngren, Foster, Datar

OPTIONAL SUPPLEMENTARY MATERIALS: Student Guide and Review Manual (highly recommended)

Reasonable accommodations may be provided for students with documented physical, sensory, cognitive, systemic, and/or psychiatric disabilities. Please contact the Education Opportunity Program (EOP) at (231) 348-6687 to arrange services for this course.

TIME ALLOWANCE AND SEQUENCE OF INSTRUCTION:

APPROVED FOR ADOPTION BY THE CRD/AP COMMITTEE ON _____