

# ACC 345: Cost Accounting 1

An in-depth study of the creation and interpretation of cost information for the purpose of facilitating management decisions. This course examines the theory and concepts underlying conventional product/ service cost systems, the environmental forces that have contributed to the obsolescence of traditional cost accounting systems, and the corresponding emergence of modern cost management systems. Topics include traditional and contemporary cost behavior analysis job order and process cost accounting systems, and activity-based cost management systems.

**Credits:** Credits 3

**Prerequisites:**

Prerequisite Courses

ACC 220

**Semester Offered:**

Semester Offered

Offered fall semester.