PEL利西皮状态技术社区大学
主课程纲要

成本会计
ACC 2360

学时：3.0  时长：3.0  实验小时：0.0  修订日期：Fall 02

注：此课程不设用于转学分。

课程概要描述：

成本会计术语和概念的研究。包括订单成本、过程成本和标准成本；也包括分配和联合处理成本，以及吸收成本与可变成本的区别。

入门标准：

学生必须了解公认会计原则和记录财务数据，并在阅读和数学方面达到大学水平。

先修/先修课程：

先决条件：ACC 2120
先修课程：OST 2621

教科书和其他参考材料：

必需：
1. 《成本管理：为业务决策提供策略》，Hilton, Maker, and Selto, McGraw-Hill, 第二版，2003年。
2. 软盘，3-1/2”带标签，两个（2）和口袋文件
3. 计算机
4. 账务用纸；8-1/2” x 11”，2-列，4-列，和6-列。
5. 注：编程计算器在考试中不得使用。此外，考试期间禁止计算器共享。

推荐：
1. 作为参考的课本

I. 周/单元/主题基础：

<table>
<thead>
<tr>
<th>周</th>
<th>主题</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-2</td>
<td>产品成本</td>
</tr>
<tr>
<td>3-4</td>
<td>预算</td>
</tr>
<tr>
<td>5-6</td>
<td>订单成本</td>
</tr>
<tr>
<td>7-8</td>
<td>过程成本及浪费</td>
</tr>
</tbody>
</table>
II. Course Objectives*:
A. Exhibit a knowledge of basic cost accounting concepts. I, II, VII
B. Develop an understanding of the master budget cycle. I, II, V, VI, VII, VIII
C. Demonstrate and understanding of job order cost accounting systems. I, II, III, VII, VIII
D. Develop an understanding of process cost accounting systems. I, II, V, VII, VIII
E. Exhibit knowledge of accounting for the costs of joint products and by-products. I, II, VII, VIII
F. Develop an understanding of techniques used by managers for analysis and decision-making. I, VII, VIII
J. Demonstrate an understanding of the standard cost accounting systems and variances. I, II, VII, VIII

*Roman numerals after course objectives reference goals of the Computer Accounting program.

III. Instructional Processes*:

Students will:

1. Exhibit professional behavior by attending class regularly, arriving punctually with the appropriate materials, and being prepared for active class participation each day. Personal Development Outcome, Transitional Strategy
2. Use spreadsheet software on a personal computer. Technological Literacy Outcome, Information Literacy Outcome, Active Learning Strategy
3. Strengthen their analytical skills by using a variety of decision-making techniques to evaluate financial information. Problem Solving and Decision Making Outcome, Numerical Literacy Outcome
4. Work in small groups with other students to arrive at group solutions to assigned problems. Communication Outcome, Problem Solving and Decision Making Outcome, Active Learning Strategy, Transitional Strategy
5. Refine their reading skills and expand their vocabularies through completion of assigned readings. Communication Outcome

*Strategies and outcomes listed after instructional processes reference Pellissippi State’s goals for strengthening general education knowledge and skills, connecting coursework to experiences beyond the classroom, and encouraging students to take active and responsible roles in the educational process.

IV. Expectations for Student Performance*:
Upon successful completion of this course, the student should be able to:

1. Explain the role of product costs, period costs, and expenses in financial statements.  
2. Prepare an income statement and a schedule of cost of goods manufactured and sold.  
3. List the components of manufacturing cost, and diagram their flow through a production process.  
4. Explain how unit-level, variable, and fixed costs differ.  
5. Explain the difference between committed costs, opportunity costs, sunk costs, direct costs, and indirect costs.  
6. Prepare an income statement using absorption and variable costing.  
7. Reconcile income under absorption and variable costing.  
8. Discuss the advantage and disadvantages of absorption and variable costing.  
9. Explain the five purposes of budgeting systems.  
10. Describe and prepare a master budget including each of its components.  
11. Describe a typical organization’s process of budget administration.  
12. Understand the behavioral implications of budgetary slack and participative budgeting.  
13. Use the economic order quantity model to make inventory-ordering decisions.  
14. Explain the differences in job-order, process, and operation costing.  
15. Explain how costs flow through the manufacturing cost accounts.  
16. Assign costs to production jobs or products using a job-order costing system.  
17. Prepare accounting journal entries to record job costs.  
18. Use a predetermined overhead rate to assign indirect costs to production jobs.  
19. Explain how to measure production costs under actual, normal, and standard costing systems.  
20. Recognize organizations that should use process costing and those that should use job order costing.  
21. Explain why process-costing information is useful.  
22. Use the five-step costing method to assign process costs to products.  
23. Assign process costs to products using weighted-average process costing.  
25. Analyze and manage “normal” and "abnormal" spoilage.  
26. Assign process costs to products using first-in, first-out (FIFO) process costing.
27. Compare and contrast the results from weighted-average and FIFO process costing. D
28. Use cost information to increase profits from using scarce resources of joint-production processes. E
29. Use cost data in the sell-or-process-further decision. E
30. Explain why organizations allocate costs. E
31. Understand how to use the net-realizable-value and physical-measures joint cost allocation methods. E
32. Explain how to account for by-products. E
33. Determine allocation of joint costs using relative-sales-value-at-split-off method and constant gross margin percentage method. E
34. Explain which of various joint cost allocation methods should be used under a variety of circumstances. E
35. Understand and use target costing. F
36. Identify both quantitative and qualitative relevant costs and benefits of decision alternatives. F
37. Use a cost-benefit approach for common decisions, such as obtaining new technology outsourcing, pricing, and modifying, adding or dropping a product, service, or business unit. F
38. Discuss how companies use standard-costing systems to manage costs, and describe two ways to set standards. G
39. Distinguish between perfection and practical standards. G
40. Compute and interpret direct material price and quantity variances and direct labor rate and efficiency variances. G
41. Describe several methods used to determine to significance of cost variances. G
42. Discuss some behavioral effects of standard costing and the controllability of variances. G
43. Explain how companies use standard costs in product costing. G
44. Summarize some advantages attributed to standard costing. G
45. Compute and interpret mix and yield variances. G
46. Explain how cost-management analysis use flexible overhead budget using formula and columnar formats. G
47. Explain how overhead is applied to work-in-process inventory under standard costing. G
48. Compute and interpret variable overhead spending and efficiency variances and the fixed overhead budget all volume variances. G

*Letters after performance expectations reference the course objectives listed above.

V. Evaluation:
A. Testing Procedures:

The instructor's policy on exams, quizzes, homework, attendance, and grades will be provided in a supplement to the course syllabus. A minimum of four major exams is recommended.

B. Laboratory Expectations:

Computer-based projects will be assigned in class. The student is expected to complete these assignments out of class as specified by the instructor.

C. Field Work:

None

D. Other Evaluation Methods:

This information, if applicable, will be provided by the instructor in full detail during the first week of class via syllabus supplement.

E. Grading Scale:

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<tr>
<th>Score Range</th>
<th>Grade</th>
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<tbody>
<tr>
<td>92 - 100</td>
<td>A</td>
</tr>
<tr>
<td>89 - 91</td>
<td>B+</td>
</tr>
<tr>
<td>82 - 88</td>
<td>B</td>
</tr>
<tr>
<td>79 - 81</td>
<td>C+</td>
</tr>
<tr>
<td>72 - 78</td>
<td>C</td>
</tr>
<tr>
<td>65 - 71</td>
<td>D</td>
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<tr>
<td>Below 65</td>
<td>F</td>
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VI. Policies:

Attendance Policy:

Pellissippi State Technical Community College expects students to attend all scheduled instructional activities. As a minimum, students in all courses must be present for at least 75 percent of their scheduled class and laboratory meetings in order to receive credit for the course. (Pellissippi State Catalog)