

## ACC-61 — COST ACCOUNTING

---

### About This Course

**Transfer:** CSU

3.00 units

Prerequisite: ACC-1B

Description: Presents the theory, procedures, and practice relating to product costs, including job order, process, and standard cost systems. Also includes analytical skills used to interpret accounting data used by management in planning and controlling business activities. Emphasizing the concept of "different costs for different purposes," this course focuses on cost accounting strategy and the decision making process and studies the development of detailed cost data essential to management for controlling operations, decision making, and planning. 54 hours lecture.(Letter grade only)