

Clackamas Community College

Online Course/Outline Submission System

 Show changes since last approval in red**Section #1 General Course Information****Department:** Business & Computer Science: Business**Submitter**First Name: **Hugo**Last Name: **Grimaldi**Phone: **3073**Email: **hugog@clackamas.edu**

Course Prefix and Number: BA - 216

Credits: 3**Contact hours**

Lecture (# of hours): 33

Lec/lab (# of hours):

Lab (# of hours):

Total course hours: 33

For each credit, the student will be expected to spend, on average, 3 hours per week in combination of in-class and out-of-class activity.

Course Title: Cost Accounting**Course Description:**

Job order and process costing to a higher level, including variances and cost estimations; standard and variable costing in a manufacturing environment; inventory and capacity analysis; customer-profitability analysis; spoilage, rework and scrap; and performance measurement.

Type of Course: Lower Division Collegiate

Is this class challengeable?

Yes

Can this course be repeated for credit in a degree?

No

Is general education certification being sought at this time?

No

Does this course map to any general education outcome(s)?

No

Is this course part of an AAS or related certificate of completion?

Yes

Name of degree(s) and/or certificate(s): Business AAS & Certificate

Are there prerequisites to this course?

Yes

Pre-reqs: Pass BA-213

Have you consulted with the appropriate chair if the pre-req is in another program?

No

Are there corequisites to this course?

No

Are there any requirements or recommendations for students taken this course?

Yes

Recommendations: Pass RD-090 or placement in RD-115 and BA211

Requirements: None

Are there similar courses existing in other programs or disciplines at CCC?

No

Will this class use library resources?

Yes

Have you talked with a librarian regarding that impact?

No

Is there any other potential impact on another department?

No

Does this course belong on the Related Instruction list?

No

GRADING METHOD:

A-F or Pass/No Pass

Audit: Yes

When do you plan to offer this course?

✓ **Winter**

Is this course equivalent to another?

If yes, they must have the same description and outcomes.

No

Will this course appear in the college catalog?

Yes

Will this course appear in the schedule?

Yes**Student Learning Outcomes:**

Upon successful completion of this course, students should be able to:

1. account for direct and indirect material costs in a job order setting,
2. account for direct and indirect labor in a job order setting,
3. account for factory overhead costs in a job order setting,
4. prepare journal entries for a manufacturing company simulation (job order costing),
5. explain cost flows and allocations in a process flow setting,
6. compute a cost of goods manufactured report, account for equivalent units of production;
7. compute variances for labor, materials, and overhead using standard, applied, and budgeted costs;
8. explain decision making choices and their consequences while analyzing variances and their meaning to management.

This course does not include assessable General Education outcomes.

Major Topic Outline:

1. Introduction to cost accounting.
2. Accounting for materials.
3. Accounting for labor.
4. Accounting for factory overhead.
5. Process costing (general procedures).
6. Process costing (additional procedures).
7. The master budget & flexible budgeting.
8. Standard cost accounting.
9. Cost accounting for service businesses.
10. Cost analysis for management decision making.

Does the content of this class relate to job skills in any of the following areas:

- | | |
|--------------------------------------|-----------|
| 1. Increased energy efficiency | No |
| 2. Produce renewable energy | No |
| 3. Prevent environmental degradation | No |
| 4. Clean up natural environment | No |
| 5. Supports green services | No |

Percent of course: 0%

Section #2 Course Transferability

Concern over students taking many courses that do not have a high transfer value has led to increasing attention to the transferability of LDC courses. The state currently requires us to certify that at least one OUS school will accept a new LDC course in transfer. Faculty should communicate with colleagues at one or more OUS schools to ascertain how the course will transfer by answering these questions.

1. Is there an equivalent lower division course at the University?
2. Will a department accept the course for its major or minor requirements?
3. Will the course be accepted as part of the University's distribution requirements?

If a course transfers as an elective only, it may still be accepted or approved as an LDC course, depending on the nature of the course, though it will likely not be eligible for Gen Ed status.

Which OUS schools will the course transfer to? (Check all that apply)

Identify comparable course(s) at OUS school(s)

How does it transfer? (Check all that apply)

:

First term to be offered:

Next available term after approval

:
