

# ACC 320 : Cost Accounting

The course provides students with a practical set of tools related to the use of accounting information in making business and investment decisions. It focuses on master budgets, inventory costing and capacity analysis, pricing decisions and cost management, cost allocation and customer profitability, spoilage & scrap, balanced scorecard, inventory management, and capital budgeting and cost analysis.

**Credits** 3

**Core Requirement**

MCC

**Prerequisite Courses**

ACC 202