

COURSE DETAIL

COST ACCOUNTING

Country

Korea, South

Host Institution

Yonsei University

Program(s)

Yonsei University

UCEAP Course Level

Upper Division

UCEAP Subject Area(s)

Economics Business Administration

UCEAP Course Number

139

UCEAP Course Suffix**UCEAP Official Title**

COST ACCOUNTING

UCEAP Transcript Title

COST ACCOUNTING

UCEAP Quarter Units

4.50

UCEAP Semester Units

3.00

Course Description

This course provides an introduction to cost accounting with emphasis on approaches and techniques for product costing, cost control, and providing financial information for managerial decision-making. Topics include the manager and management accounting, an introduction to cost terms and purposes, cost-volume-profit analysis, job costing, activity-based costing and activity-based management, master budget and responsibility accounting, flexible budgets, direct-cost variances, and management control, inventory costing and capacity analysis, allocation of support-department costs, common costs, and revenues, cost allocation: joint products and byproducts and process costing.

Language(s) of Instruction

English

Host Institution Course Number

BIZ3110

Host Institution Course Title

COST ACCOUNTING

Host Institution Campus

Host Institution Faculty

Host Institution Degree

Host Institution Department

Business Administration

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