

## 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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