

# ACC 2470: Cost Accounting

Introduction to modern cost accounting systems and the accounting information needs of managers, including: costing approaches (job-order process, standard, and absorption); cost behavior analysis; differential costs for decision-making; activity-based costing (ABC) and activity-based management (ABM); performance evaluation; and, issues related to quality. Group work and case analysis (both oral and written) required. Restricted to Accounting majors and minors with Senior standing.

**Credits:** 3.0

**Prerequisites:**

ACC 2310 :D- and (VSB 3006 :D- or VSB 2014 :D-)

**Program:** [Accounting](#)