

# ACCT231L : Cost Accounting

Accounting for transactions and summarizing data particular to manufacturing and service environments. The course will examine in detail the three elements of cost: materials, labor and overhead, in both the job order and process cost systems. It will also cover standard cost systems, including variance analysis. The student will be introduced to cost behavior patterns and apply them to cost analysis for decision making.

**Credits** 3

**Lab Hours** 0

**Class Hours** 3

**Prerequisite Courses**

[ACCT132L: Accounting II](#)