

# COST ACCOUNTING CERTIFICATE

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**Division: Business and Computer Information Systems**

**PROGRAM CODE:** 2C40664

The **Cost Accounting Certificate** is designed to prepare students for entry-level cost accounting positions in both public and private such as sector manufacturing and service businesses. Specialized training in cost accounting enables students to manufacturing a product or providing a service by looking at all expenses within the supply chain. It is done for the purpose of budget preparation and profitability analysis. The information derived from this process is useful to managers in determining which products, departments or services are most profitable and which ones need improvement. A minimum grade of C is required in each course taken. This certificate requires 16-19 units.

Code	Title	Units
<b>Required Courses (8 units):</b>		
ACCT 101BF	Managerial Accounting	5
ACCT 202 F	Introduction to Cost Accounting	3
<b>Restricted Electives (8-11 units):</b>		<b>8-11</b>
ACCT 205 F	Ethics in Accounting	3
ACCT 230 F	Excel for Accountants	3
ACCT 295 F	Accounting Internship	2-4
or BUS 295 F	Business Internship (formerly BUS 061 F)	
BUS 111 F	Business Communications	3
or BUS 211 F	Critical Reasoning and Writing for Business (formerly Writing for Business)	
or BUS 211HF	Honors Critical Reasoning and Writing for Business (formerly Honors Writing for Business)	
CIS 100 F	Introduction to Personal Computers	4
or CIS 100HF	Honors Introduction to Personal Computers	
<b>Total Units</b>		<b>16-19</b>

**Outcome 1:** Determine the actual cost associated with manufacturing a product or providing a service by looking at all expenses within the supply chain.

**Outcome 2:** Determine both fixed and variable costs associated with a product line to determine the break-even point, and then ultimately the profit.

**Outcome 3:** Identify all methods of cost accounting such as the Standard Costing System, Activity-Based Costing, Throughput Accounting, and Cost-Volume-Profit Analysis.

**Outcome 4:** Prepare budget and analyze profitability. The information derived from this process is useful to managers in determining which products, departments or services are most profitable and which ones need improvement.