

**Course Evaluation Measures Menu**

**Course number: ACC 221**

**Course title: Cost Accounting**

**Campus location(s): Georgetown, Dover, Wilmington**

**Effective semester: 202151**

Core Course Performance Objectives

1. Describe the cost accountant’s role in a cost accounting environment. (CCC 1, 2, 5, 6; PGC 2)
2. Examine the use of cost terminology and classifications, and describe the cost accounting information system. (CCC 1, 2, 5, 6; PGC 2)
3. Prepare an analysis of fixed, variable, and mixed costs; calculate predetermined overhead rates; and distinguish between absorption and variable costing. (CCC 1, 2, 5, 6; PGC 2)
4. Describe the job order costing system, and determine the total cost assigned to jobs. (CCC 1, 2, 5, 6; PGC 2)
5. Describe the process costing system, and prepare a cost of production report. (CCC 1, 2, 5, 6; PGC 2)
6. Allocate joint production costs to joint products, by-products, and scrap. (CCC 1, 2, 5, 6; PGC 2)
7. Describe activity based costing, and calculate product costs. (CCC 1, 2, 5, 6; PGC 2, 5)
8. Explain the fundamentals of variance analysis, and compute variances. (CCC 1, 2, 5, 6; PGC 2, 5)
9. Describe the entire spectrum of analysis of costs and profits, including cost-volume-profit analysis, differential cost analysis, and capital expenditure planning and analysis.

**Summative Evaluations**

*Please note: All courses must have a* ***minimum******of four*** *summative evaluation measures, and those measures should include a variety evaluation methods (e.g., test, oral presentation, group project).* ***Please list all summative evaluation measures.*** *In addition to these summative measures, a variety of formative exercises/quizzes/other assignments should be used to guide instruction and learning* *but do not need to be included on this template.*

*For each measure, please include a scope of the assignment: for example, if requiring a research paper, include the range of required number of words and numbers and types of sources; for a test, include the types and numbers of questions; for a presentation, include the minimum and maximum time, and so on.*

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| **Evaluation Measures:** Include each agreed upon measure and scope of that measure (see above). | **Which CCPO(s) does this evaluation measure?** |
| **Exams (4-6)**   * 20-30 Multiple Choice and Problem-Based Questions * Online or Paper based exams * Only one attempt for full credit, no re-attempts allowed | **1-9** |

**FINAL COURSE GRADE**

(Calculated using the following weighted average)

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| **Evaluation Measure** | **Percentage of final grade** |
| Summative: Exams (4-6) (Equally weighted) | 60% |
| Formative Assessments: Assignments/Activities/Quizzes/Serial Problems, etc. | 40% |
| TOTAL | 100% |

(Electronic Signature Permitted)

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| **Submitted by (Collegewide Lead):** | Chala Breen | **Date** | 6/10/19 |
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| **Approved by counterparts** | Celeste Mozeik, Richard Rexrode | **Date** | 6/13/19 |
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| **Reviewed by Curriculum Committee** | | **Date** |  |