



**EFFECTIVE: SEPTEMBER 2005**  
**CURRICULUM GUIDELINES**

- A. Division: Instruction Effective Date: September 2005
- B. Department / Commerce & Busine  
Program Area:

**M:** Course Objectives / Learning Outcomes

1. demonstrate the use of alternative systems and techniques to furnish cost data in more complex operational settings;
2. develop, analyze and use appropriate data for management decision-making and control purposes given a variety of business operating scenarios;
3. demonstrate the application of spreadsheet software to managerial accounting.

**N:** Course Content:

- 1.1 Cost allocation
- 1.2 Cost allocation: joint products and by-products
- 1.3 Process costing systems
- 1.4 Spoil&ref4(sting sysstinge t)10(e259(d)-55(oi&(st)4( 553(:)4ksyssaCID d sc 5ra 5p BT/TT0 1 Tf0.0018Tc -0.02 0 0

