

**WILMINGTON UNIVERSITY  
COLLEGE OF BUSINESS  
BASIC COURSE INFORMATION**

**COURSE TITLE:** Cost Accounting I  
**COURSE NUMBER:** BAC 301  
**PRE-REQUISITE(S):** BAC 202 GPA 2.0 in that course

**COURSE DESCRIPTION:**

This course serves as an introduction to the fundamentals of cost accounting, with emphasis on costing systems in the service, merchandising, and manufacturing sectors.

The use of budgets and stand-6(n)m( )7()7(u)-6(se)-6( E M P E I T E Q 12 612 792 reW\*nBTF2 12 Tf1

The student will

B-5





- I-6 Describe the various capacity concepts that can be used in absorption costing.
- I-7 Explain the major factor management considers in choosing a capacity level to compute the budgeted fixed manufacturing cost rate.
- I-8 Describe how attempts to recover fixed costs of capacity may lead to price increases and lower demand.
- I-9 Explain how the capacity level chosen to calculate the budgeted fixed overhead cost rate affects the production-volume variance.