



**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 Spoilage and scrap

