Overview

Cost and Managerial Accounting focuses on the concepts and procedures needed to identify, collect, and interpret accounting data for management control and decision-making. Topics covered include budgeting, cost-volume-profit analysis, job costing, process costing, activity-based costing, standard costing, and differential analysis. Prerequisites include Principles of Accounting and Financial Accounting.

Competencies

- **Job-Order Costing**
  The graduate demonstrates using job-order costing as a product costing tool.

- **Process Costing**
  The graduate analyzes the given information to apply the process costing method in determining product costs.

- **Activity-Based Costing (ABC)**
  The graduate applies overhead to complex and differentiated products using the activity-based costing (ABC) method.

- **Cost-Volume-Profit (CVP) Analysis**
  The graduate leverages the relationship between cost, volume, and profit to support management decision-making.

- **Standard Costs and Variances**
  The graduate assesses production efficiencies through variance analysis.

- **Master Budgeting**
  The graduate develops the master budget as a management planning tool.

- **Differential Analysis**
Getting Started
Welcome to Cost and Managerial Accounting! This course focuses on the concepts and procedures needed to identify, collect, and interpret accounting data for management control and decision-making. This course uses MyEducator, where you will access reading material, module quizzes, guided example videos, and unit tests to help you retain and apply your knowledge. Competency will be demonstrated by the successful completion of an objective assessment, which will include knowledge application using Microsoft Excel.

COURSE INSTRUCTOR

Course Instructor Group

دير d101managerial@wgu.edu

Course Instructor Responsibility

How to Work with Course Instructors

ANNOUNCEMENTS