

Course Description

Cost Accounting Module 6: Relevant Costs for Decision-Making (KLplus CPE Course)

Description:

This basic-level online tutorial covers the decision-making process that businesses go through and the costs associated with those decisions, including decisions related to replacing equipment and assets, whether to produce items internally or outsource the production, processing special or non-routine orders, and determining whether to sell an item or process it further.

Learning Objectives:

Upon completion of this course, the learner will be able to:

- Distinguish between relevant and irrelevant costs in decisions
- Identify factors in determining whether to keep or replace old equipment
- Identify factors in determining whether a product line or other organizational segment should be dropped or retained
- Identify factors that impact decisions to produce items internally or outsource the production
- Identify factors in determining whether a special order should be accepted

Estimated Course Duration: 54 minute (1 CPE)

Delivery Method: Online Self-Study

Field of Study: Accounting

Program Level: Basic

Prerequisites:

Introduction to Inventory Control Methods; Module 1: Cost Terms, Concepts and Classifications; Module 2: Job Order Costing; Module 3: Cost-Volume-Profit and Activity-Based Costing; Module 4: Activity-Based Costing and Standard Costing; Cost Accounting Module 5: Flexible Budgets and Overhead Analysis



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