

**Course Code:** ACT4050-8

**Course Start Date:** 08/11/2014

**Section:** Financial Statement Analysis

**Week:** 8

**Activity:** Illustrate Appropriate Cost Accounting Practices

**Activity Due Date:** 10/05/2014

### Activity Description

You will summarize the basic cost accounting practices for job shops, material processors, and advanced manufacturing organizations using managerial accounting terminology. Include business planning and performance, cost information to support operating decisions, and cost information to support strategic decisions. Your audience includes supervisors and managers of various corporate cost centers that have expressed interest in how costs are identified, allocated, and posted.

Support your presentation with minimum of three (3) scholarly sources. In addition to these specified resources, other appropriate scholarly resources, including older articles, may be included.

Create a PowerPoint slide set or MS MovieMaker project creating a gratitude demonstration or presentation. Think about who your target audience is and how your topic affects them.

The required length of the PowerPoint Presentation option for this assignment is 10-15 slides (with a separate reference slide). Your presentation **MUST** include notes that contain 100-150 words per slide (*this is your script*). Be sure to include citations for quotations and paraphrases with references in APA format and style. Save the file as a PPT file with the correct course code information in the name. The required length of the Video option for this assignment is 7-10 minutes. The video file must be saved in a .wmv format and be less than 8 MB in size. If you do not have video software or are unable to create a video please choose the PowerPoint option. Upload your assignment using the Upload Assignment button below.

### Learning Outcomes

- 3.0 Interpret the cost impact of activity changes on business planning and performance.
- 4.0 Analyze cost information to support operating decisions and process improvements.
- 5.0 Generate cost information to support strategic decisions regarding products, customers, technology, and divisions.

### Resources

Articles	
Reference	Instruction
Houck, M., Speaker, P. J., Fleming, A. S., & Riley Jr., R. A. (2012). The balanced scorecard: Sustainable performance assessment for forensic laboratories. <a href="http://dx.doi.org.proxy1.ncu.edu/10.1016/j.scijus.2012.05.006">http://dx.doi.org.proxy1.ncu.edu/10.1016/j.scijus.2012.05.006</a>	Read article
Sharma, A. (2009). Implementing balance scorecard for performance measurement. <a href="http://proxy1.ncu.edu/login?url=http://search.ebscohost.com/login.aspx?direct=true&amp;db=bth&amp;AN=36660826&amp;site=eds-live">http://proxy1.ncu.edu/login?url=http://search.ebscohost.com/login.aspx?direct=true&amp;db=bth&amp;AN=36660826&amp;site=eds-live</a>	Read article
Zengin, Y., & Ada, E. (2010). Cost management through product design: Target costing approach. <a href="http://proxy1.ncu.edu/login?url=http://search.ebscohost.com/login.aspx?direct=true&amp;db=bth&amp;AN=52815495&amp;site=eds-live">http://proxy1.ncu.edu/login?url=http://search.ebscohost.com/login.aspx?direct=true&amp;db=bth&amp;AN=52815495&amp;site=eds-live</a>	Read article