ACCT 6331 Cost Accounting (3 semester credit hours) Nature, measurement and analysis of accounting data appropriate to managerial decision making, and comprehensive budgeting; statistical cost estimation; cost-volume-profit analysis; gross profit analysis; application of probability to cost control; capital planning. May not be used to fulfill degree requirements in MS Accounting program because it is a program prerequisite. ACCT 2302 will also be counted as a prerequisite. Prerequisite: ACCT 6202 or equivalent. (3-0)