

**Hum 313: Principles of Accounting****2 Credit Hours.****2 hrs. per week.**

Principles of accounting: accounts, transaction, the accounting procedures and financial statements. Cost in general: objectives and classifications. Overhead costing. Cost sheet under job costing, operating costing and process costing. Marginal costing: tools and techniques, cost-volume-profit analysis. Relevant costing: analysis the profitability within the firm, guidelines for decision making. Long-run planning and control; capital budgeting.