

## Contract Course Summary

Acct 3315-Spring 2014

I will be doing a contract course assignment in the spring of 2014 with Dr. Gus Gordon who is my cost accounting professor. We have decided to do a project concerning Activity Based Costing, which is a costing method that identifies costs in an organization and tracks those costs based on activity levels in that specific organization. The project I will be doing is to use ABC to figure out the cost of a student credit hour for each of the 5 different colleges here at UT Tyler. This project will be interesting because each of the different colleges will more than likely have different total costs for each credit hour based on the amount of overhead they had to allocate per each student. Some colleges with more students may have a lower cost per hour than a college with fewer students because that means there are fewer students to take the costs on. In order to accomplish this goal I will be using the UT Tyler fact book for the most current year and the colleges' yearly budget. I will first determine what are the direct costs for the college and then figure out what is leftover (the administrative costs) and how the colleges allocated those admin costs per student credit hour.