

## **Cost Transfers** <sup>[1]</sup>

The purpose of the Cost Transfers course is to provide participants with a basic understanding of what a cost transfer is, and the steps involved to approve sponsored project cost transfers.

**Program Level:** Basic

**Prerequisites:** None

**Advanced Preparation:** N/A

**Instructional Method:** Group-Internet Based

**Instructor:** [Kristin Bruner](#) <sup>[2]</sup>

**Recommended CPE Credit:** 1.0 Hour

**Field of Study:** Accounting (Governmental)

### **Course Objectives:**

At the end of the course, participants will be able to:

- Identify guidance pertaining to cost transfer approval
- Define the documentation required for all cost transfers
- Define the specific documentation required for cost transfers involving certain account codes
- Identify audit risks involved with cost transfers

### **Program Policies** <sup>[3]</sup>

#### **NASBA Statement:**

The University of Colorado is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.learningmarket.org](http://www.learningmarket.org) <sup>[4]</sup>.



**Links**

[1] <https://www.cu.edu/controller/cost-transfers> [2] <https://www.cu.edu/controller/kristin-bruner-cpe-instructor> [3] <https://www.cu.edu/controller/cpe-cpas-policies> [4] <http://www.learningmarket.org>