

COST ACCOUNTING (BBA)

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
IV		Core Paper- IX	5 hrs per week	75	5 hrs per week	75	-	4

COURSE OBJECTIVES

- To provide an in depth study of the Cost Accounting Principles and Techniques for identification, analysis and classification of cost components to facilitate managerial decision making.

COURSE OUTCOMES

On the successful completion of the course, students will be able,

CO Number	CO Statement	Knowledge Level (K1 – K5)
CO1	To understand the concept of cost accounting	K2
CO2	To acquire the knowledge in preparing cost sheet, tender and quotation	K2
CO3	To understand the concept of material control and labour cost control	K2
CO4	To understand the marginal costing technique	K2
CO5	To understand the standard costing and variance analysis	K2

Knowledge Level : K1- Remember; K2 – Understand; K3 – Apply; K4 - Analyze

MAPPING WITH PROGRAMME OUTCOMES

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	M	M	M	M

CO2	S	S	M	M	S	M
CO3	M	S	M	M	S	S
CO4	S	M	M	S	M	S
CO5	M	S	S	M	M	M

S-Strong;

M-Medium;

L-Low

UNIT-I INTRODUCTION

10 Hrs

Cost Accounting –Objectives/ Functions of Cost Accounting- Nature and Scope- Advantages and Limitations-Difference between Financial Vs Cost Accounting-Implementation of Costing System - Essentials of Good Cost Accounting System- Classification of Costs.

UNIT-II COST SHEET

15 Hrs

Elements of Cost- Cost Sheet- Purposes of Cost Sheet-Preparation of Cost Sheet-Valuation of Finished Stock-Tenders and Quotations (Simple Problems).

UNIT-III MATERIAL CONTROL AND LABOUR TURNOVER

15 Hrs

Material control-Objectives of Material Control- Determination of Stock Levels-Determination of EOQ -Pricing of Material Issues- FIFO,LIFO- Labour – Control over Labour Cost- Labour Turnover-Methods of Measurement of Labour Turnover- Methods of Labour Remuneration-Time and Piece Rate-Halsey-Rowan Plan.

UNIT-IV MARGINAL COSTING

15 Hrs

Marginal Costing- Definition-Characteristics of Marginal costing- Advantages and Limitations- Difference between Marginal costing and Absorption costing-Break Even Point- Cost Volume Profit Analysis- Cost Volume Profit Ratio- Margin of Safety.

UNIT-V STANDARD COSTING

20 Hrs

Standard Costing-Definition-Features-Advantages-Limitations-Analysis of Variances-Material Variances- Material Cost Variance, Material Price Variance, Material Usage Variance, Material Yield Variance, Material Mix Variance-Labour Variances-Labour Cost Variance, Labour Price Variance, Labour Usage Variance, Labour Yield Variance and Labour Mix Variance.

DISTRIBUTION OF MARKS: 80% Problems and 20%Theory

TEXT BOOKS:

S.No	Author	Title of the book	Publisher	Year of Publications
1	T. S. Reddy & Hari Prasad Reddy	Cost Accounting	Margaham Publication, Chennai	2009
2	S.P. Jain & Narang	Cost Accounting	Kalyani Publishers, New Delhi	2013
3	S.N. Maheshwari	Principle of Cost Accounting	S.Chand & Sons, New Delhi.	2015

REFERENCE BOOKS:

S.No	Author	Title of the book	Publisher	Year of Publications
1	Srikant M. Datar and Madhav V. Rajan	Cost Accounting a Managerial Emphasis	Pearson India Education Services Pvt. Ltd,	2018
2	Ravi M. Kishore	Cost & Management Accounting	Taxmann publisher,	2019
3	S.P.Jain, K.L.Narang, Simmi Agarwal	Cost Accounting Principles and Practice	Kalyani publishers	2016
4	Dr.B.K.Mehta	Cost Accounting	SBPD Publication	2019
5	Shukla and Grewal's	Cost Accounting	S.Chand Publication	2019
6	S.P. Jain & Narang	Cost Accounting	Kalyani Publishers,	2019

			New Delhi	
7	S.N. Maheshwari	Principle of Cost Accounting	S.Chand& Sons, New Delhi.	2019
8	Tulsian P.C	Cost Accounting	Tata Mc Graw Hill	2019
9	Dr.A.Murthy &Dr.S.Gurusamy	Cost Accounting	Vijay Nicole Imprints Pvt.ltd.	2019
10	Jawaharlal ,Seema Srivastav& Manish Singh	Cost Accounting	Tata Mc. GrawHill	2019

TEACHING METHODOLOGY

- Class room teaching
- Discussions
- PPT Presentations
- Chalk & Board
- Seminar
- Charts/ Models/ Demo
- Blended Learning

WEBSITE SOURCES

- www.wikipedia.com
- www.investopedia.com
- www.cosmos-publicationbooks.com

SYLLABUS DESIGNER

1. Mrs. C. Sumitha, Assistant Professor in Commerce.
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