

Name of Faculty	:	Faculty of Commerce and Management
Name of Program	:	Bachelor of Business Administration (BBA)
Course Code	:	2BBA01
Course Title	:	Cost Accounting
Type of Course	:	Professional Core
Year of Introduction	:	2023-24

Prerequisite	:	-
Course Objective	:	The course intends to equip students with the ability to apply cost concepts in managerial decision making.
Course Outcomes	:	At the end of this course, students will be able to:
	CO1	They are expected to have learnt the methodology
	CO2	They are expected to have learnt the techniques for application of cost accounting
	CO3	They are expected to have learnt the information in the formation of policies and in the planning and control of the operations of the organization.
	CO4	The course covers the nature of cost accounting, material cost, marginal costing, process costing etc.

Teaching and Examination Scheme

Teaching Scheme (Contact Hours)			Credits	Examination Marks				
L	T	P		Theory Marks		Practical Marks		Total Marks
			C	SEE	CIA	SEE	CIA	
4	0	0	4	100	50	00	00	150

Legends: L-Lecture; T-Tutorial/Teacher Guided Theory Practice; P – Practical, C – Credit, SEE – Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content

Unit No.	Topics	Teaching Hours	Weightage (%)	Mapping with COs
1	Introduction Cost Accounting- Meaning, Objectives, Advantages, Limitations, Cost Units, Cost Centre, Elements of cost, Cost-Sheet (Practical)	13	20%	CO1
2	Process Costing Meaning, Difference between Job costing and Process Costing, Process costing (Exclude Equivalent production),	13	20%	CO2

	Normal loss and Abnormal Loss, Meaning of By product and Joint Product			
3	Material Cost Material cost & Control-Material Purchase, Levels of stock- Economic order quantity, ABC Analysis, Perpetual inventory system, materials recording, Bin Card, Store ledger, Methods of Pricing material Issues (Practical) <ul style="list-style-type: none"> • FIFO • LIFO • Weighted Average cost Methods 	19	30%	CO3
4	Management Applications: Marginal Costing and CVP Analysis, Budget & Budgetary Control [Theory]	15	30%	CO4

Suggested Distribution of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyse	Evaluate	Create
Weightage	15	15	15	20	20	15

NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.

Reference Books

Sr. No.	Name of Reference Books
1	A Textbook on Cost and Management - M. N. Arora - Vikas Publication - Latest Edition
2	Cost Management Accounting - Ravi Kishore - Taxman - Latest
3	Cost Accounting - P C Tulsyani - S Chand - Latest Edition
4	Cost Accounting- R.S.N.Pillai & Bhagavathi- S. Chand & Co, New Delhi.
5	Cost Accounting- S.P. Jain & K.L. Narang - Kalyani publishers, New Delhi.

List of Journals / Periodicals / Magazines / Newspapers / Web resources, etc

Sr. No.	Name of Journals / Periodicals / Magazines / Newspapers / Web resources, etc
1	Indian Journal of Accounting, Cost and Accounts Journal