

SARDAR PATEL UNIVERSITY

Programme: BBA (GENERAL)

Semester: IV

Syllabus with Effect From: November/December-2012

Paper Code: UM04CBBA04	Total Credit:3
Title Of Paper: Cost Accounting	

Unit	Description in detail	Weighting (%)
I	Essential of Cost Accounting: (Theory Only) Introduction & Definition and Concept of Cost Accounting. Advantages & Objectives of Cost Accounting. Financial Accounting and Cost Accounting. Methods and Techniques of Cost Accounting. Installation of Costing System.	25 %
II	Material and Labour Cost: Material Cost: Meaning of Material; Material Control; Techniques of Material Control – ABC Techniques – VED Analysis. Examples based Stock Levels: Maximum Level; Minimum Level; Reorder Level; Danger Level; Average Stock Level; Economic Order Quantity. Labour Cost: Meaning; Control of Labour Cost; Labour Turn Over; Causes of Labour Turn Over. Methods of remuneration ; Time Rate; Piece Wage Examples based on Labour Turn Over and Incentive Plans: Halsey Premium Plan; Rowan Plan; Taylor’s Differential Piece Rate System and	25%
III	Overhead Cost: Meaning of Overheads; Classification of Overhead Cost; Fixed Cost and Variable Cost. Allocation and Apportionment of Overheads; Absorption of Overheads Examples based on Apportionment of Service Department Overheads over Production Department under Repeated Distribution Method and Reciprocal Distribution Method. Examples based on Machine Hour Rate.	25%
IV	Unit Costing and Reconciliation of Cost and Financial Accounts: Unit Costing: Costing Procedure; Treatment of Stocks Examples based on Cost Sheet and Price Quotation Reconciliation of Cost and Financial Accounts: Need for Reconciliation; Methods of Reconciliation. Problems on Preparation of Cost Reconciliation Statement.	25%

Basic Text & Reference Books:-

- Cost Accounting - Khan My And Jain Pk
- Cost Accounting And Financial Management - Kishore Ravi M
- Problems And Solution In Adv Accounting - Maheshwari S N And Maheshwari S K
- Advanced Cost Accountancy - Nigam Lall And Sharma G.L



- Cost Accounting Method And Problems - Bhar B K
- Studies In Cost Accounting - Das Gupta
- Cost Accounting - Saxena V K
- Advanced Cost Accounting - Jain S P And Narang K L

