

**SARDAR PATEL
UNIVERSITY Programme:
BBA (GENERAL)**

Semester: IV

Syllabus with Effect From: November/December-2019

Paper Code: UM04DBBA21

Total

Title Of Paper: Cost Accounting	Credit:3	
--	-----------------	--

Unit	Description in detail	Weighting (%)
I	<p>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.</p>	25 %
II	<p>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: Helsey Premium Plan; Rowan Plan; Taylor’s Differential Piece Rate System and</p>	25 %
III	<p>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.</p>	25 %
IV	<p>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.</p>	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

