



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

Programme Name: BBA [GENERAL]
Semester: IV

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| Course Code: | UMO4DBBA71 | Title of the course: | Cost Accounting |
| Total Credits of the course | 3 | Hours per week: | 3 Lectures |

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| Course Objective | <ul style="list-style-type: none">- To Improve knowledge in students regarding various costing methods and its calculations.- To understand the operating process in the industry- To understand the production process in the industry |
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| Course Content | | Weightage [%] |
|----------------|---|---------------|
| Unit | Description | |
| 1 | Reconciliation of Cost and Financial Accounts [Theory and Examples]: <ul style="list-style-type: none">- Reasons for difference in profit as per Cost Accounting and Financial Accounting- Needs for Reconciliation- Methods of Reconciliation- Examples of Preparation of Cost Reconciliation Statement | 25% |
| 2 | Contract Costing: [Theory and Examples]: <ul style="list-style-type: none">- Introduction, certified work and uncertified work- Work in Progress- Price escalation clause [theory only]- Examples upto three years information only | 25% |
| 3 | Operating Costing: [Theory and Examples] <ul style="list-style-type: none">- Introduction- Definition- Examples of calculation of cost of Transport company | 25% |
| 4 | Process Costing: [Theory and Examples] <ul style="list-style-type: none">- Meaning of Process Costing , Process Account and work in Process Account- Normal Loss, Abnormal Loss , Abnormal Gain, By product and Joint Product [Theory only]- Examples upto three Processes with Normal Loss, Abnormal Loss and Abnormal Gain only | 25% |



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| Teaching Learning Methodology | 1 | Lectures |
| | 2 | Power Point Presentation |
| | 3 | Assignments |

| Evaluation Pattern | |
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| Serial No. | Details of the Evaluation |
| 1. | Internal Test |
| 2. | Assignment |
| 3. | External Execution |

| Course Outcomes: Having completed this course, the learner will be able to | |
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| 1. | Understanding Various costing Methods |
| 2. | The Students will be able to calculate cost of work in various industries like manufacturing, construction company etc. |
| 3. | Students will be able to understand how to reconcile the accounts |
| 4. | Students will understand the manufacturing process in the industry |

| Suggested References: | |
|-----------------------|---|
| 1. | Cost Accounting - Sudhir Prakhn , B. S. Shah |
| 2. | Cost Accounting- Himalaya Publishing Company, M. N. Arora |
| 3. | Cost Accounting- Methods and problems, Bhar B. K. |
| 4. | Cost Accounting - Saxena V K |