



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: BBA (GENERAL) Semester: III

Course Code	UM03DBBA71	Title of the course	Cost Accounting
Total Credits of the course	3	Hours per week	3

Course Objectives:	<ul style="list-style-type: none">To provide students relevant and actual knowledge of cost accounting.
	<ul style="list-style-type: none">Get foundational understanding and clarity of basic principles and core concepts of cost accounting.

Course Content			Weightage
Units	Description		
1	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%
2	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	25%
3	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%



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4	Unit Costing	Unit Costing: Costing Procedure; Treatment of Stocks Examples based on Cost Sheet and Price Quotation	25%
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Teaching-Learning Methodology	➤ White Board, Power Point Presentation
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written / MCQ (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quiz, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination	70%

COURSE OUTCOMES: The learners will be able to	
1	Get basic knowledge about cost accounting.
2	Understand the basic concepts of fixed and variable cost and practice.
3	Learn issues related to material, labour and remuneration
4	Gain the knowledge of cost sheets.

Suggested References:	
1	Cost Accounting by Sudhir Prakashan
2	Cost Accounting by B.S. Shah Prakashan
3	Cost Accounting by M N Arora, Himalaya Publishing Company