

**SARDAR PATEL UNIVERSITY**  
**Programme: BBA(ISM)**  
**Semester: III**  
**Syllabus with effect from : JUNE 2012**

<b>Paper Code:</b> UM03CBBS08	<b>Total Credit: 3</b>
<b>Title Of Paper:</b> Cost Account	

Unit	Description in detail	Weighting (%)
<b>1</b>	<b>Introduction and Unit Costing (Theory and Examples)</b> Meaning of Cost, Cost Accounting, Limitations of Financial accounting Costing-Advantages and Limitations of Cost accounting-Difference between Financial and Cost accounting-Elements of cost-methods of costing-Cost unit Unit costing: Preparation of cost sheet and tender sheet	<b>25 %</b>
<b>2</b>	<b>Material costing and Overhead Expenses</b> Meaning and Types of Materials-Material control-Computation of various stock levels: Maximums, Minimum, Re-Ordering level, Danger level, Economic order quantity, ABC Analysis (Only Theory) Overhead Expenses: Classification of overheads-Appportionment of overheads-Appportionment of Service department overheads under repeated distribution method. (Theory and Examples)	<b>25 %</b>
<b>3</b>	<b>Reconciliation of cost and Financial Accounts (Theory and Example)</b> Meaning-Causes of disagreement of profit in Finance and Cost books-Preparation of Reconciliation statements	<b>25 %</b>
<b>4</b>	<b>Cost Audit (Theory )</b> Meaning of Audit-Definition of Cost Audit-Type of Cost Audit-Objectives of Cost Audit-Advantages of Cost Audit -Difference between Financial audit and Cost audit-Cost Auditor: Appointment, Qualification, Rights and Duties and Responsibilities-Cost audit in India	<b>25 %</b>

**Basic Text & Reference Books**

- Cost Accounting-Principles and Practice- S.P.Jain and K.L.Narang,Kalyani Publishers
- Advanced Accountancy-2,Sudhir Prakashan
- Cost accountancy-M.N.Arora
- Cost accounting-Khan And Jain,Tata McGraw Hill

