

SARDAR PATEL UNIVERSITY
Programme: BBA (Information Technology Management)
Semester-IV
Syllabus with effect from: November/December-2012

Paper Code: UM04CBBI02	Total Credit:3
Title Of Paper: Cost & Management Accounting	

Unit	Description in detail	Weighting (%)
I	Introduction of Cost Accounting & Management Accounting Meaning, Definition, Objective, Advantages & Disadvantages, Difference between Cost Accounting, Financial Accounting & Management Accounting. Cost Classification. Elements of Cost. Preparation of Cost Sheet (Excluding Tender)	25%
II	Overhead Expenses Classification of Overhead Apportionment & Absorption of Overhead Apportionment of Service Department overheads under Repeated Distribution Method. Machine hour rate.	25 %
III	Cost Volume Profit Analysis Meaning of break Even Analysis Objectives, Assumption of CVP Analysis Break Even Chart & Its Utility Examples on: Break Even Point, Margin of Safety/V Ratio Key Factor Sales Mix	25 %
IV	Budget and Budgetary Control Meaning & Definition of Budget & Budgetary Control Objectives of Budgetary Control Advantages & Limitations of Budgetary Control Preparation of Cash Budget & Flexible Budget	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
- Financial, Cost & Management Accounting – Himalaya Publishing House – Dr P.Periasamy

