



Bachelor of Business Administration  
B.B.A (ITM) Semester-III

Course Code	UM03CBB172	Title of the Course	Cost & Management Accounting -I
Total Credits of the Course	03	Hours per Week	03

Course Objectives:	<ol style="list-style-type: none"><li>1. To understand fundamentals of cost accounting and application of costing for managerial decisions</li><li>2. To understand basics of management accounting and its application for management professionals</li></ol>
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Course Content		
Unit	Description	Weightage*(%)
1.	<b>Introduction of Cost Accounting &amp; Management Accounting (Theory)</b> <ul style="list-style-type: none"><li>• <b>Cost Accounting:</b> Meaning, Definition, Objectives, Advantages &amp; Disadvantages</li><li>• <b>Management Accounting:</b> Meaning, Definition, Scope, Functions, Tools &amp; Techniques</li><li>• Comparison of Cost Accounting, Financial Accounting &amp; Management Accounting</li></ul>	25%
2.	<b>Cost Concepts &amp; Classification (Theory)</b> <ul style="list-style-type: none"><li>• Concept of Cost, Cost Centre &amp; Cost Unit</li><li>• Classification of Cost</li><li>• Methods of Cost Accounting</li><li>• Techniques of Cost Accounting</li><li>• Elements of Cost,</li><li>• Concept of Cost Control &amp; Cost Reduction</li></ul>	25%
3.	<b>Unit Costing (Examples Only)</b> <ul style="list-style-type: none"><li>• Costing procedure</li><li>• Treatment of Stocks</li><li>• Preparation of Cost Sheet (Excluding Tender)</li></ul>	25%
4.	<b>Cost Volume Profit Analysis (Theory &amp; Examples)</b> <ul style="list-style-type: none"><li>• Meaning &amp; Definition</li><li>• Objectives and Assumptions of CVP Analysis</li><li>• Meaning of Break Even Analysis.</li><li>• Break Even Chart &amp; Its Utility</li><li>• Examples on: (a) Break Even Point, Margin of Safety, P/V Ratio</li></ul>	25%





	(b) Effects of changes in variables on Break Even Point, Margin of Safety, P/V Ratio and Profit	
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Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g Power Point presentation, Audio-Visual Presentation),lectures, group discussions, assignments and browsing e- resources
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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: Having completed this course, the learner will be able to	
1.	Understand basics of cost accounting and management accounting and apply this knowledge in further study
2.	Develop analytical & management skills and use the same for decision making.
3.	Learn calculation of cost and its uses for determination of selling price of the product.
4.	Gain knowledge about break-even point and use of CVP in decision making.

Suggested References:	
Sr. No.	References
1.	Arora M. N. (2004), A Textbook of Cost Accountancy, Vikas Publishing House Pvt. Ltd., New Delhi.
2.	Jain S. P. and Narang K. L. (2008), Cost Accounting, Kalyani Publishers, New Delhi





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

3.	Gupta Kamal (2007), Contemporary Auditing, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
4.	Kishore R. M. (2007). Advanced Management Accounting, Taxman Allied Services (P) Ltd, New Delhi.
5.	P. Periasamy (2011), A Textbook of Financial Cost & Management Accounting, Himalaya publishing House, Mumbai

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