

**COURSE: Major +2 [Practicals]  
Cost Accounting Practices and Applications**

<b>Semester: II</b>	<b>Credits: 2</b>	<b>Subject Code: BBMAJFM223133</b>	<b>Lectures: 30</b>
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**Course Outcomes:**

At the end of the course, the learner will be able to:

- CO1: Illustrate the concepts of Cost Accounting and Cost Sheet
- CO2: Analyze and Categorize the items of Cost from the Financial Statements of a Manufacturing Company
- CO3: Describe the Recent Trends in cost Accounting
- CO4: Construct Break-even Chart to understand the relationship between Cost, Selling Price and Volume of output


<b>Unit 1: Cost Accounting and Cost Sheet (Any Two)</b>	<b>15</b>
<ul style="list-style-type: none"> <li>• Select the different Industries in India (minimum 5), Identify the names of Companies (minimum 2) in each Industry, and elaborate on the Cost Unit and the Method of Costing that is applicable to the selected Industries.</li> <li>• Identify the items of Cost from the Annual Report of a Company and detail out the Classification of Cost using different Methods (minimum 2 methods)</li> <li>• Prepare a Cost Sheet for any small imaginary Business.</li> </ul>	

<b>Unit 2: Cost Accounting Methods and Emerging Trends (Any Two)</b>	
<ul style="list-style-type: none"> <li>• Visit to a Manufacturing/ Service Organization and understand the Cost Accounting System followed.</li> <li>• Explore the Recent Trends in Cost Accounting adopted in Companies and elaborate on any one Recent Trend for eg. Just-in-Time Inventory</li> <li>• Management, Technology-enabled Cost Control etc.</li> <li>• Prepare Cost Structure for a hypothetical Product. Calculate Break-even Point and draw a Break-even Chart from the data.</li> </ul>	

**Learning requirements: In order to earn two credits of Completion, participants must thoughtfully complete both the Modules by stated deadlines.**

**Reference Books:**

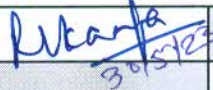
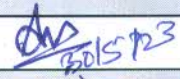
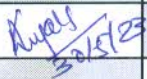
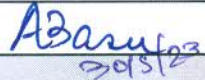

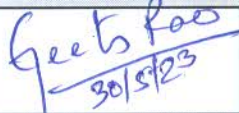
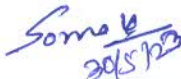

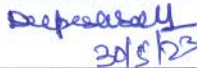


- Satish M. Inamdar, *Cost and Management Accounting* Everest Publishing House
- Murthy & Guruswamy, *Cost Accounting* Tata McGraw Hill 2014
- M.N. Arora, *Cost Accounting – Principles and Practice* Vikas Publishing House Pvt. Ltd. 2012
- P.C. Tulsian, *Cost Accounting*, Tata McGraw Hill 2007
- S.P. Jain, K.L. Narang, Simmi Agarwal Advanced Cost Accounting Kalyani Publishers

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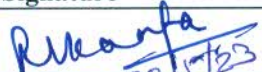


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- J.C.Varshney, *Principles & Practice of cost Accounting* Wisdom Publications, Delhi
- T.R.Sikka, *Fundamentals of Cost Accounting* Viva Books Pvt. Ltd. 2012
- Lal Jawahar and Seema Srivastava, *Cost Accounting* Tata McGraw Hill Publishing Company Ltd. 2013
- M.Y.Khan and P.K. Jain *Cost Accounting* McGraw Hill Education (India) Pvt. Ltd.

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