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# SYLLABI-BOOK MAPPING TABLE

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## Basic Costing

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### Syllabi

### Mapping in Book

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#### Unit-I

Introduction: Objectives, Elements of cost, Cost Sheet, Importance of Cost Accounting, Types of Costing, Installation of Costing System, Difference between Cost Accounting and Financial Accounting.

**Unit 1:** Introduction to Cost Accounting  
(Pages 3-18);  
**Unit 2:** Cost: Elements, Concepts and Classification  
(Pages 19-43)

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#### Unit-II

Material and Labour Cost Control: Meaning and objectives of Material control, Material Purchase Procedure, Fixation of Inventory levels – Reorder level, EOQ, Minimum level, Maximum level, Danger level and Methods of Valuing Material Issues – FIFO, LIFO, HIFO, NIFO. Labour and Cost Control; its importance, Methods of Time Keeping and Time Booking. Treatment and Control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment – Time Wage System, Piece Wage System and Balance or Debt Method.

**Unit 3:** Material Cost  
(Pages 45-94);  
**Unit 4:** Labour and Cost Control  
(Pages 95-132)

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#### Unit-III

Overheads – Classification, Allocation and Apportionment of Overheads. Absorption of Overheads, Under – Absorption and Over Absorption.

**Unit 5:** Overheads  
(Pages 133-196);  
**Unit 6:** Methods of Costing: Job and Batch Costing  
(Pages 197-220)

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#### Unit-IV

Methods of Costing – Job, Batch, Contract and Process Costing excluding Evaluation of work in progress.

**Unit 7:** Contract Costing  
(Pages 221-264);  
**Unit 8:** Process Costing  
(Pages 265-306)

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