

BCM-203 COST ACCOUNTING

Course Objective: The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

Block-1 Cost Accounting and Cost Classification

Unit-1	Cost Accounting-Introduction and Basic Concepts
Unit-2	Classification of Costs and Cost Sheet
Unit-3	Material Costing
Unit-4	Labour Costing
Unit-5	Overheads Distribution: Classification, Allocation, Apportionment & Absorption

Block-2 Costing Techniques

Unit-6	Output Costing
Unit-7	Job and Contract Costing
Unit-8	Process Costing
Unit-9	Operating Costing

Block-3 Control Accounts and Reconciliation of Cost

Unit-10	Cost Control Accounts
Unit-11	Reconciliation of Cost and Financial Accounts
Unit-12	Integrated Accounts
Unit-13	Cost Reduction and Cost Control

Block-4 Uniform Costing & Cost Auditor

Unit-14	Uniform Costing
Unit-15	Activity Based Costing
Unit-16	Cost Accounting Record Rules
Unit-17	Cost Audit

Suggested Readings:

1. Maheshwari, S. N. and Mittal, S. N. (2009), Cost Accounting – Theory and Problems, 22nd Revised Edition, Shri Mahavir Book Depot.
2. Rajasekaran, (2010), Cost Accounting, 1st edition, Pearson Education.
3. Arora, M.N., (2009), Cost Accounting, Vikas Publishing House.
4. Lal, Jawahar and Srivastava, Seema, (2008), Cost Accounting, 4th Edition, McGraw Hill Education.
5. Jain and Narang, (2008), Cost Accounting, Kalyani Publishers.