**DIRECTORATE OF DISTANCE EDUCATION**

**INTEGRAL UNIVERSITY, LUCKNOW**

**Subject Name: Cost Accounting**

**Subject Code: B.COM- 105 Paper Code: CA/B**

**(W.e.f. JULY 2018 Session)**

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**UNIT-1 INTRODUCTION TO COST ACCOUNTING**

* Definition,
* Scope
* Objectives and Significance of Cost Accounting,
* Its Relationship With Financial Accounting and Management Accounting

**UNIT-2 COST ASCERTAINMENT –ELEMENTS OF COSTS**

* Introduction
* Material Cost
* Objectives of Material Control System
* Purchase Requisition
* Receipt & Inspection of Materials
* Economic Order Quantity
* VED Analysis

**UNIT-3 COST ACCOUNTING STANDARD**

* Preface to Cost Accounting Standard
* Classification of Cost
* Capacity Determination
* Overheads
* Cost of Production For Captive Consumption
* Average (Equalized) Cost of Transportation
* Material Cost
* Employee Cost
* Cost of Utilities

**UNIT-4 COST BOOK KEEPING**

* Cost Statement
* Cost Accumulation
* Material Costs
* Labour Cost
* Cost Accountant & Cost Data Collection
* Cost Sheet Formats & Preparation
* Important Components of Cost Sheet
* Items Excluded From Cost Accounts
* Integral Accounting
* Education Sector
* Cost Management In Education Sector
* Healthcare Sector
* Port Sector

**UNIT-5 METHODS OF COSTING**

* Job Costing
* Procedure For Job Cost Accounting
* Material Cost
* Limitations of Job Costing
* Batch Costing
* Economic Batch Quantity
* Contract Costing
* Process Costing and Joint & By Products
* Meaning of Joint Products

**UNIT-6 COST ACCOUNTING TECHNIQUES**

* Marginal Costing
* Limitations of Marginal Costing
* Differential Cost Analysis
* Tools and Techniques of Marginal Costing
* Break Even Point
* Angle of Incidence
* Limitations of Break-Even Analysis
* Margin of Safety
* Stock Valuation
* Budget and Budgetary Control
* Principal Budget Factor
* Budgetary Control
* Responsibility Accounting
* Performance Budgeting