



C. U. SHAH UNIVERSITY, Wadhwan City



FACULTY OF MANAGEMENT STUDIES MASTER OF BUSINESS ADMINISTRATION (MBA)

SEMESTER II (Two)

CODE 5MS02CMA1

Name of Subject Cost and Management Accounting

Teaching & Evaluation Scheme

Teaching Scheme (Hours)				Evaluation Scheme (Marks)		
Th	Tu	P	Total	Sessional	External	Total
4	0	0	4	30	30	100

Objective

- Students can learn the methodology and techniques for application of cost and managerial accounting and information in the formation of policies and in the planning and control of the operations of the organization.

Prerequisite

Basic Working Knowledge of Accounts is required.

Course outline

Sr. No.	Course Contents	Number of Hours
1	Overview of Cost and Management Accounting, Various Cost Concepts and Costing Methods	10
2	Concepts of Material Costing, Labour Costing, Direct Expenses and Overheads Costing, Activity based concepts	10
3	Costing Methods: Unit Costing, Batch Costing, Job Costing and Process Costing, Joint product and by Product Costing	10
4	Operating Costing, Marginal costing, Decision making and Pricing decisions	10
5	Budgeting and Budgetary control systems	10
6	Standard Costing and Variance Analysis	10
Total Hours		60



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Learning Outcomes

Theoretical Outcome Students can learn various Cost accounting and Management accounting techniques.

Practical Outcome Students can learn how to apply various Cost and Management accounting techniques.

Teaching & Learning Methodology

- Lectures
- Projects
- Case Studies
- Assignments

Books Recommended

1. 'Cost Management Accounting', Ravi Kishore, Taxman Publication.
2. 'Management Accounting', Paresh Shah, Oxford University Press.
3. 'Management Accounting', Khan & Jain, TMH.

E-Resources

1. <http://bookboon.com/en/textbooks/accounting>
2. <http://www.globusz.com>
3. <http://www.accountingcoach.com>