

BBA II Year	BBA-C303		Semester-III		
	Management and Cost Accounting				
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination(ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
3 Hrs.	30(20+10)	70	100	04	40

	Course Outcomes:	Mapped Program Outcomes
CO.1	To learn the concept & role of cost and management accounting in the management of management and non-manufacturing companies.	PO.1, PO.2
CO.2	Critically analyze and provide recommendations to improve the operation of organizations through the application of cost and management techniques.	PO.1,PO.2, PO.3
CO.3	Student can calculate and evaluate various costs such as prime cost, factory cost, total cost. Student will be able to understand Transfer Pricing and Responsibility centres.	PO.3, PO.4 ,
CO.4	Able to evaluate the various techniques of material control.	PO.1, PO.2, PO.3,PO.4
CO.5	Understanding the various methods of wage payment	PO.1, PO.2, PO.3, PO.4, PO.6

- Nature, Scope of Management Accounting: Meaning, definition, nature and scope of Management Accounting; Comparison of Management Accounting with Cost Accounting and Financial Accounting. Cost-Volume-Profit Analysis: Contribution, Profit-Volume Ratio, Margin of safety, Cost Breakeven Point, Composite Break-even Point, Cash Break-even Point, Key Factor, Break-even Analysis. **(10 hours)**
- Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting, Cash Budget. Responsibility Accounting: Concept, Significance, Different responsibility centers, Divisional performance – Financial measures, Transfer pricing. **(10 hours)**
- Cost concepts: Meaning, Scope, Objectives, and Importance of Cost Accounting; Cost Control, and Cost Reduction; Elements of Cost, Components of total Cost, Preparation of Cost Sheet. Classification of Costs: Fixed, Variable and Semi variable costs, Period Costs; Direct, and Indirect Costs; Cost Ascertainment: Cost Unit and Cost Centre. **(10 hours)**
- Accounting for material: Material control; concept and techniques; Pricing of material issues; Treatment of material losses. Accounting for Labour: Labour cost control procedure; Labour turnover; Ideal time and over time; Methods of wage payment- time and piece rates; Incentive schemes. **(10 hours)**

SUGGESTED READINGS:

1. Bhattacharyya, D. (2011). *Management Accounting*. New Delhi: Pearson.
2. Jain S.P. and Narang K.L.(2016). *Cost Accounting*; Kalyani New Delhi.
3. Braun K. (2015). *Managerial Accounting*; Pearson education
4. Khan M.Y and Jain P.K(2021): *Management Accounting*; McGraw Hill.
5. Datar S. and Rajan M. (2022): *Hornsgren's Cost Accounting*. Pearson.
6. Maheshwari S.N.(2008): *Advanced Problems and Solutions in Cost Accounting*; Sultan Chand, New Delhi.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teachers from time to time.

