

Cost Accounting



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For Vth Semester

1. Introduction (Definitions, Objects, Importance & Methods)	1.1-1.24
2. Elements of Cost & Their Classification ....	....	2.1-2.18
3. Accounting for Material I (Material Control - Concept & Techniques) ....	....	3.1-3.36
4. Accounting for Material II (Pricing of Material Issues, Treatment of Material Losses)		4.1-4.32
5. Accounting for Labour ....	....	5.1-5.42
6. Overheads : Allocation, Apportionment & Absorption		6.1-6.40
7. Single Unit and Output Costing ....	....	7.1-7.68
8. Calculation of Estimates, Tender or Quotation Price		8.1-8.28
9. Reconciliation of Cost and Financial Accounts		9.1-9.36
10. Computation of Machine Hour Rate		MHR.1-MHR.32
11. Cost Audit		CA.1-CA.20

For VIth Semester

JBC Job and Batch Costing ....	....	JBC.1 - JBC.20
CC Contract Costing ....	....	CC.1 - CC.70
OC Operating Costing ....	....	OC.1 - OC.32
PCA Process Cost Accounts ....	....	PCA.1-PCA.80
CCA Cost Control or Non-Integrated Accounting		CCA.1 - CCA.30
IIA Integrated or Integral Accounting ....	....	IIA.1 - IIA.14
SC Standard Costing & Analysis of Variances (Material & Labour Variances Only) ....	....	SC.1 - SC.54
BC Budgetary Control ....	....	BC.1 - BC.62
MC Marginal Costing (Break Even Analysis-Profit Volume Relationship)		MC.1 - MC.62