

UNIVERSITY OF MADRAS
BACHELOR OF COMPUTER APPLICATIONS (BCA)
DEGREE PROGRAMME
SYLLABUS WITH EFFECT FROM 2023-2024

COST AND MANAGEMENT ACCOUNTING – I
Common for B.C.A. , B.Sc.-SA

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
220E3C	5				3	5	25	75	100
Learning Objectives									
LO1	To understand the various concepts of cost accounting.								
LO2	To gain knowledge regarding valuation methods of material.								
LO3	To familiarize with the different methods of calculating labour cost.								
LO4	To understand the basic concepts of Management Accounting and Financial Statements								
LO5	To know the various methods of calculation of Accounting Ratios								
Unit	Contents								No. of Hours
I	Introduction of Cost Accounting Cost Accounting – Definition – Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting – Cost Accounting Vs Management Accounting – Installation of Costing System – Classification of Costs – Preparation of Cost Sheet. (Simple Problems Only)								15
II	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method. (Simple Problems Only)								15
III	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement. (Simple Problems Only)								15
IV	Introduction to Management Accounting & Financial Statements Management Accounting – Meaning – Scope – Importance – Limitations – Analysis and Interpretation of Financial Statements – Nature and Significance – Types – Tools of Analysis – Comparative – common – Trend Percentages.								15
V	Ratio Analysis Ratio Analysis - Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios – Turnover Ratios – Calculation of Ratios (Direct Methods only) (Simple Problems Only)								15
TOTAL								75	

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THEORY 20% & PROBLEMS 80%	
Course Outcomes	
CO1	Remember the various concepts of cost accounting and preparation of Cost sheet
CO2	Analyse the various valuation methods of issue of materials.
CO3	Examine the different methods of calculating labour cost.
CO4	Remember and recall basics in Management Accounting and Financial Statements
CO5	Apply the knowledge of preparation of various Accounting Ratios
Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	A.Murthy & S. Gurusamy, Cost Accounting, Vijay Nicole Imprints Private Limited, Chennai
5	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai
6	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
7	Maheswari, Cost and Management Accounting, Sultan Chand & Sons Publications, New Delhi.
8	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
6	A Murthy and S. Gurusamy, Management Accounting, Vijay Nicole Imprints Private Limited, Chennai
7	T.S.Reddy and Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.accountingnotes.net/cost-accounting/labour-cost/14743
4	https://egyankosh.ac.in/bitstream/123456789/84020/3/Unit-1.pdf
5	https://egyankosh.ac.in/handle/123456789/10308