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

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
220E4C	5				3	5	25	75	100

	Learning Objectives
LO1	To know the procedure for reconciliation of Cost and Financial Accounts
LO2	To gain knowledge regarding computation of Machine Hour Rate and Contract Account
LO3	To familiarize with the concept of Process Costing
LO4	To learn about Budget and Budgetary Control
LO5	To gain insights into Marginal Costing

Unit	Contents	No. of Hours
I	**Reconciliation of Cost and Financial Accounts** Meaning – Importance of Reconciliation Statement – Reconciliation of Cost and Financial Accounts (Simple Problems Only)	15
II	**Machine Hour Rate and Contract Costing** Machine Hour Rate – Computation of Machine Hour Rate – Contract Costing – Calculation of Profit on Contracts – Preparation of Contract Account (Simple Problems Only)	15
III	**Process Costing** Features of Process Accounting – Process Loss – Normal and Abnormal Loss – Abnormal gain – Preparation of Process Accounts (Simple Problems Only)	15
IV	**Budgets and Budgetary Control** Budget and Budgetary Control – Meaning – Preparation of various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget (Simple Problems Only)	15
V	**Marginal Costing** Meaning – Features – Absorption Costing – Marginal Costing Vs Absorption Costing – Contribution – PV Ratio – Break Even point – Key Factor – Margin of Safety – Preparation of Marginal Cost Statement (Simple Problems Only)	15
	TOTAL	75

THEORY 20% & PROBLEMS 80%

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Course Outcomes	
CO1	Remember the various aspects of reconciliation of Cost and Financial Accounts
CO2	Apply the Knowledge in Machine hour rate and Contract Costing
CO3	Analyse and assimilate concepts in Process Costing
CO4	Evaluate techniques of Budgetary Control
CO5	Formulate criterial for decision-making using technique of Marginal Costing
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://egyankosh.ac.in/bitstream/123456789/13676/1/Unit-11.pdf
2	https://egyankosh.ac.in/bitstream/123456789/71365/1/Unit-10.pdf https://www.accountingnotes.net/cost-accounting/contract-costing/contract-costing-meaning-features-and-procedure-cost-accounting/15071
3	https://egyankosh.ac.in/bitstream/123456789/71371/1/Unit-15.pdf
4	https://egyankosh.ac.in/handle/123456789/7193
5	https://egyankosh.ac.in/bitstream/123456789/84038/3/Block-4.pdf