

**SES's L.S. RAHEJA COLLEGE OF ARTS AND
COMMERCE
(AUTONOMOUS)**



BOARD OF STUDIES: ACCOUNTANCY & FINANCE

PROGRAMME: B.COM (Management studies)

SEMESTER: III

**NOMENCLATURE OF THE COURSE: Introduction to Cost
Accounting**

NEP Vertical: Minor

Credit: 2

**(As Per Choice Based Credit System (under NEP 2020) with effect from the academic year
2025-26)**



Programme:	B.COM(Management studies)
Nomenclature of the Course	Introduction to Cost Accounting
Total Marks	50 marks
Semester:	III
Academic year	2025-26

<p>LEARNING OBJECTIVES:</p> <ul style="list-style-type: none"> ● To understand the Fundamentals of Cost Accounting. ● To apply Cost Accounting Techniques for Decision-Making.
<p>COURSE OUTCOMES:</p> <ul style="list-style-type: none"> ● Learners will develop a Strong Foundation in Cost Accounting. ● Learners will able to apply Costing Techniques in Business Operations.

Unit	Course Content	Andragogy	No of Lectures
1	<p>Introduction::</p> <ul style="list-style-type: none"> ● Meaning, Nature, Scope, Objective, Advantages and disadvantages of Cost Accounting. ● Financial Accounting v/s Cost Accounting ● Classification of Cost (concept only) ● Emerging trends in cost accounting 	<p>Group discussions</p> <p>Live case studies</p>	10
2	<p>Cost Statements:</p> <ul style="list-style-type: none"> ● Cost Sheet (Current and Estimated) ● Reconciliation of financial accounts and cost accounting. <p>Material Costing</p> <ul style="list-style-type: none"> ● Introduction, Stock levels, Inventory control techniques. 	<p>Problem solving,</p> <p>Live case studies</p>	20

SUGGESTED READINGS

1. Horngren, C. T., Datar, S. M., & Rajan, M. V. (2021). Cost accounting: A managerial emphasis (17th ed.). Pearson.
2. Drury, C. (2018). Management and cost accounting (10th ed.). Cengage Learning.
3. Maheshwari, S. N., & Mittal, S. N. (2022). Cost accounting: Theory and problems (8th ed.). S. Chand Publishing.
4. Lal, J., & Srivastava, S. (2020). Cost accounting (5th ed.). McGraw-Hill Education.
5. Banerjee, B. (2019). Cost accounting: Theory and practice (15th ed.). PHI Learning Pvt. Ltd.
6. Colin, D. (2020). Cost and management accounting (10th ed.). Cengage Learning.
7. Blocher, E. J., Stout, D. E., & Cokins, G. (2019). Cost management: A strategic emphasis (8th ed.). McGraw-Hill Education.
8. Gupta, R. L., & Sharma, V. K. (2020). Cost accounting: Principles and practice (13th ed.). Kalyani Publishers.
9. Hansen, D. R., Mowen, M. M., & Guan, L. (2021). Cost management: Accounting and control (7th ed.). Cengage Learning.

Note: Latest edition of text books may be used.

QUESTION PAPER PATTERN

(A) RUBRICS FOR CONTINUOUS EVALUATION

Sr No.	Examination Method	Marks
1	Assignment/Project	10
2	Presentation/ Viva-Voce	10
	Total	20

(B) QUESTION PAPER PATTERN FOR SEMESTER END EXAMINATION

Question No.	Description	Total Marks
1	Practical Problem/Theory question	12
2	A. Practical Problem/Theory question	12
	B. Practical Problem/Theory question	
3	Short Notes(Any 2 out of 3)	6
	Total	30

Note: The practical problem/Theory question of 12marks each may be split up into two smaller problems/questions carrying 6 marks each.