

**BBA II Year – IV Semester**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BBA404: Cost Accounting**

**Max. Marks: 80UE+20IA**

**Unit-I: Cost Accounting** : Nature, Meaning, Scope and Importance of Cost Accounting, Concepts, Analysis and Elements of Cost – Distinction ;between Cost, Financial and Management Accounting.

**Unit- II: Material:** Purchasing, Storing and issuing procedures – Methods of inventory valuation – Material Accounting. (Simple problems)

**Unit – III: Labour** : Computation of Labour Cost – Treatment of idle - time – Overtime Wages – Leave with wages, etc. – Labour Turnover – principle methods of remuneration – Various incentive wage systems. (Simple problems)

**Unit – IV: Overhead Cost:** Classification – Collection – allocation – Apportionment and absorption of overheads, Need for Using estimated overhead rates – Machine hour Rate – Treatment of under and over absorption of over heads. (Simple problems)

**Unit – V: Unit and Output Costing** – Preparation of Cost Sheet and Quotation of Tenders – vs Job Costing – Batch Costing – Contract Costing – Process Costing excluding Inter process transactions (Simple problems)

**Suggested Readings:**

- 1) Jain Narang : Cost Accounting, Ludiana, Kalyani Publishing House.
- 2) Prasad, N.K. : Cost Accounting, Calcutta, Academic Press.
- 3) Batta Charya : Cost Accounting, Calcutta, Academic press.
- 4) Nigam & Sharma : Cost Accounting, Principles and Application, Bombay, Himalaya Publishing House.
- 5) Arora, M.N. : A Text Book of Cost Accountancy.
- 6) Nigam, Narang Sehgal : Principles and Practice of Cost Accounting, Delhi & Chand.
- 7) Shukla Ra. Grewal : Cost Accounts, Delhi & Chand.
- 8) Bigg, W.W : Cost Accounting, USA P.T.H.