

**BMS Semester: III**

**Paper No: 2**

**Paper: Cost & Management Accounting;**

**Course Code: 3002**

**Marks: 100 (Internal 25 + External 75)**

**Credits: 4**

**Semester End Examination: 75 Marks**

**Continuous Internal Evaluation: 25 Marks**

**Duration of the Exam: 3 hours**

**Objectives:**

The students will be able to appreciate the importance of maintaining cost records. They will also be able to apply costing and management techniques for decision making.

| <b>Criteria</b>  | <b>Mode of Evaluation</b>         | <b>Marks</b> |
|--|-----------------------------------|--------------|
| Projects on Analysis of Balance Sheets of well-known companies and Case studies. | Review of Report and Presentation | 10           |
| Internal Tests for exam  | Assessment                        | 15           |
|  | <b>Total</b>                      | <b>25</b>    |

**Internal Evaluation Criteria:**

All modes of internal evaluation should be conveyed to the students in the beginning of the semester

| <b>Module</b> | <b>Unit No.</b> | <b>Detailed Syllabus</b>   | <b>Teaching Hours</b> | <b>Marks/Weightage</b> |
|---------------|-----------------|--|-----------------------|------------------------|
| I             | 1               | <b>Introduction:</b> Costs, Types, Classification of costs<br><b>Cost sheet :</b><br>(a) Simple cost sheet<br>(b) Estimated cost sheet (Theory & simple problem) | 15                    | 25                     |
| II            | 2               | <b>Marginal costing &amp; Break even Analysis</b><br>Theory & Simple problems  | 15                    | 25                     |
| III           | 3               | <b>Standard Costing &amp; Budgeting</b><br>Theory & Simple problems  | 15                    | 25                     |

|    |   |  |           |            |
|----|---|--|-----------|------------|
| IV | 4 | <b>Vertical presentation of financial statement</b><br>(a) Vertical presentation of balance sheet<br>(b) Vertical presentation of P/L A/C (Theory + simple problem to understand the format )<br>(c) Ratio Analysis<br><br>Cash flow statement as per AS-3 (Theory +Simple problem)<br><br>Ethical Practices in Cost & Management Accounting | 15        | 25         |
|    |   | <b>Total</b>   | <b>60</b> | <b>100</b> |

**Reference Books:**

1. M. Y. Khan and P. K. Khan, Cost and Management Accountancy, TMH Publication 4th edition 2008
2. Choudhary and Chopde, Cost and Management Accountancy, Sheth Publisher First edition June 2012
3. Ainapure, Cost Accounting, MananPrakashan, First edition June 2012
4. C.A. Minakshi A. Rachchh and Gunwantra A. Rachchh, Cost and Management Accountancy, Pearson Publication, First edition 2010