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Group-1 Accounting

COST ACCOUNTING

(Paper Code-1134)

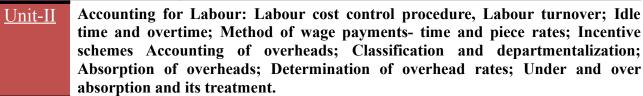
Paper-2 Max. Marks 75

OBJECTIVES

The course exposes the students to the basic concepts and the tools used in cost accounting.

COURSE INPUT

Introduction- Nature and scope of cost accounting; cost concept and classification,
Methods and Techniques; Installation of costing system, concept of cost audit
Accounting for Material; Material control, concept and techniques; Pricing of
material issues; Treatment of material loss.



<u>Unit-IV</u>	Operating costing, Process costing – excluding inter – process profits and joint and
	by-products,

<u>Unit-V</u>	Cost records: Integral and Non-integral system; reconciliation of cost ar	nd
	financial accounts, Break Even point.	