

Course code: BCOM E2045
Title: Cost and Management Accounting
Type/Status: Core
Aims: This course unit is designed to provide Knowledge and skills on costing and management accounting principles and techniques and use those techniques in practical problem solving situations.

Learning outcome:

By the end of the course unit, students will be able to:

- identify cost and management accounting principles, concepts and techniques
- apply cost and management accounting principles and techniques
- analyze real world problems and recommend solutions using suitable technique.

Course Content:

Cost Accounting; Introduction to cost accounting, Absorption and marginal costing, Stock control, Job & Batch Costing, Process costing, Service /Operation Costing, Cost Volume Profit Analysis, Cost Management & Decision Making, Customer profitability analysis.

Management Accounting; Introduction, Budgets and budgetary controls, Pricing and transfer pricing, Learning Curve, Forecasting, Standard costing and variance analysis, Performance evaluation, Activity Based Costing and Total Quality Management.

Method of Teaching and Learning:

Seminar & self learning

Scheme of Evaluation:

End year examination

Recommended Readings:

Colin Drury, (2004). *Management and Cost Accounting* (6th Edition). London : International Thomson Business Press.

Kaplan & Atkinson, (2005). *Advanced Management Accountancy*. New Delhi : Prentice Hall.

Horngren, C.T., Foster, G., Datar, S.M. (2006). *Cost Accounting: A Managerial Emphasis*. (12th Edition). New Delhi: Prentice Hall of India.