



Symbiosis College of Arts and Commerce

(An Autonomous College under Savitribai Phule Pune University)

Subject code	10602C18	Semester	I	II	III	IV	V	VI	M.Com.	I	II	III	IV
Title of Subject		F.Y.B. Com with Specialization in Accounting and Finance (Integrated Programme) Semester I											
		Title: Cost and Management Accounting -1											

Objectives	<ol style="list-style-type: none"> 1. To introduce and develop the understanding the difference between financial accounting and management accounting 2. To develop the understanding of management accounting techniques 3. To understand various techniques useful for management in planning, controlling and monitoring performance in a various of business situations.
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Detailed syllabus

Unit	Contents of the syllabus	Number of Lectures
1.	The Nature, Source and Purpose of Management Information 1.1 Accounting for management 1.2 Sources of data 1.3 Cost classification 1.4 Presenting information	12
2.	Cost Accounting Techniques 2.1 Accounting for material 2.2 Accounting for labor 2.3 Accounting for overheads 2.4 Absorption costing 2.5 Marginal costing	16
3.	Cost Accounting methods 3.1 Job costing 3.2 Batch costing 3.3 Process costing 3.4 Joint product costing 3.5 Alternative cost accounting principles	20
4.	Introduction to alternative cost accounting principles 4.1 Activity Based costing 4.2 Target costing 4.3 Life cycle costing	6
Total Number of Lectures		54

Suggested Reference Books

1. Management Accounting (Study Text) Published by Kaplan
2. Management Accounting (Exam Kit) Published by Kaplan
3. Management Accounting (Study Text) published by BPP
4. Management Accounting (Exam Kit) Published by Kaplan
5. website. accaglobal.com

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