



# SYMBIOSIS COLLEGE OF ARTS & COMMERCE

An Autonomous College | Under Savitribai Phule Pune University

Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | College with Potential for Excellence

<b>Course Title</b>	Case Studies in Strategic Costing
<b>Paper Number (In case of Specialization)</b>	Costing Honours - Core Paper - 03

**Course Learning Objectives:**

- To understand the real-life business scenario.
- To apply suitable various contemporary techniques in solving cost management issues of modern businesses.
- To throw light on the role of various contemporary techniques into managerial decision-making.

**Course Learning Outcomes:** After studying this paper, students will be able to;

- apply their theoretical knowledge into solving of real-life business problems.
- evaluate appropriate cost management and performance management techniques in case study exercises which exhibit real-life business situations to enhance the quality of decision-making.
- understand the reflection of strategy crafted into cost management and performance management practices adopted by the same firm.

**Gist of this Course:**  
This course aims at understanding the real-life business scenario and learning the managerial role of analysis for the purpose of crafting suitable strategies for creative and relevant solutions.

## Detailed Syllabus

Unit	Contents of the Course	No. of Lectures
1	<b>Cases on Functional Cost Management</b> 1.1 Research and Development Cost 1.2 Production Cost 1.3 Quality Management Cost 1.4 Marketing and Distribution Cost 1.5 Pollution Control (Environmental) Cost 1.6 Social Cost	10
2	<b>Cases on Traditional Cost Control Technique</b> 2.1 Budgeting 2.2 Standard Costing 2.3 Responsibility Accounting 2.4 Activity Based Costing	08
3	<b>Cases on Strategic Cost Management Techniques</b> 3.1 Cost Leadership 3.2 Michael Porter's Five Forces 3.3 Value Chain Analysis 3.4 Target Costing 3.5 Life Cycle Costing	28

	<b>3.6 Strategic Outsourcing</b> <b>3.7 Pareto Analysis</b> <b>3.8 Total Quality Management (TQM)</b> <b>3.9 Six Sigma</b> <b>3.10 Kaizen Costing</b> <b>3.11 Benchmarking Costing</b>	
<b>4</b>	<b>Cases on Performance Measurement and Reporting</b> <b>4.1 Balanced Scorecard</b> <b>4.2 Key Performance Indicators</b> <b>4.3 Divisional Transfer Pricing</b> <b>4.4 Triple Bottom Line (TBL/3BL) Reporting</b>	<b>08</b>
<b>Total Number of Lectures</b>		<b>54</b>
<b><i>(Above all topics will be taught with hypothetical or real case studies only.)</i></b>		
<b>Teaching Methodology</b>	<b>1. Case Studies.</b> <b>2. Industrial Visits.</b> <b>3. Role Play.</b> <b>4. Guest Lectures.</b>	
<b>Projects/Field Work as part of Continuous Assessment (Assignment):</b>		<b>Yes</b>
<b>Internship for Students if any:</b>		<b>No</b>
<b>Suggested Web Sources:</b>		
<b>1. HBR - <a href="http://hbsp.harvard.edu">hbsp.harvard.edu</a> - cases.</b> <b>2. IIM Case Study Portal - <a href="http://cases.iima.ac.in">cases.iima.ac.in</a></b>		