

20BB115 COST AND MANAGEMENT ACCOUNTING (LAB)

Hours Per Week :

L	T	P	C
4	-	-	4

Total Hours :

L	T	P
50	-	-

COURSE DESCRIPTION AND OBJECTIVE:

This lab work will enhance student skills in database handling, data manipulation and data processing through MS Excel, which will help in developing data centric computer applications.

Cost Sheet Preparation : Primer cost , work cost, cost of production, cost of goods sold, Total cost(or) cost of sales, per unit cost.

Process Costing: Normal loss, Abnormal loss, Abnormal gain.

Variance Analysis: Material variance, labour variance, over head variance,

Marginal Costing: P/V Ratio, CVP Analysis, Margin of safety, Desired profit, Make or buy decision, Pricing decision.

Budgeting: Flexible Budget.

TEXT BOOKS:

1.

REFERENCE BOOKS:

1.