

<b>JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>MBA III Semester</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**(17E00304) COST AND MANAGEMENT ACCOUNTING**  
**(Elective I)**

**Objective:** To describe the cost concepts, cost behaviors, and cost accounting techniques that are applied to manufacturing and service businesses. To provide an understanding of the use of cost information in support of different strategies

- 1. Nature and scope of accounting:** Cost analysis, concepts and classifications, Cost sheets, preparation of cost sheets, Tenders and Quotations.
- 2. Material Purchase control:** Levels, aspects, need and essentials of material control. Stores control-stores department, EOQ, Stores records, ABC analysis, VED analysis..
- 3. Labor cost:** Computation and control, Time keeping-Methods of wage payment-Time rate and piece rate system-Payroll procedures-Idle time and overtime-Labor turnover.
- 4. Management Accounting:** Meaning, scope, importance and limitations – Management Accounting Vs Cost Accounting - Management Accounting Vs Financial Accounting.
- 5. Analysis and Interpretation Of Financial Statements:** Nature, Objectives, Tools, Methods-Comparative Statements, Common size statements and Trend analysis

**Text Book:**

- A Text book of Cost and Management Accounting – Arora M. N, 11/e, Vikas

**Reference Books:**

- Cost Accounting :Theory and Practice - Bhabatosh Banerjee, 12/e, PHI.
- Financial Statement Analysis and Reporting - Mohana Rao P, PHI, 2011.
- Cost Management :A strategic Approach - Vaidya S. C, Suveera Gill Macmillan 2010.
- Cost Accounting- Jawaharlal, & Seema Srivastava, 4/e, TMH.
- Accounting & Costing for Management – Sinha P. K, Excel BOOKS, 2010.
- A Textbook of Cost Management- G.V Kesava Rao, D Gopinath, M.G. Krishnamurthy and Anita S. Yadav, Paramount Publishing House,