

TECNIA INSTITUTE OF ADVANCED STUDIES

Grade 'A' Institute

Department of Management Sciences

Bachelor of Business Administration (BBA)

Scheme and Syllabus (w.e.f. AS 2021-22)

Course Code: BBA 102

Course Name: Cost Accounting

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Credits – 4

Objective: The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

Course Outcomes:

- CO1:** Comprehensive understanding on objectives and scope of cost accounting in business
- CO2:** Explore cost control through various material controlling techniques
- CO3:** Evaluate the remuneration systems and incentive schemes to deal with labour cost
- CO4:** Examine overhead cost through overhead functional analysis
- CO5:** Prepare cost sheet with computation of normal and abnormal profit/loss