



communication skills will be developed when completing the written assignment which will also test student's creative skills and their abilities to present theoretical informations in practical situations.

Students are encouraged to make use of IT facilities particularly web sites to support research and reading.

### **Learning Resources:**

#### **Text Books**

<b><u>Author</u></b>	<b><u>Title</u></b>	<b><u>Publisher</u></b>	<b><u>Year</u></b>
Horngren, Charles, Foster and Datar	Cost Accounting -A Managerial Emphasis	Prentice-Hall	2007
Nigam and Jain	Cost Accounting - Principles and Practice	Prentice-Hall	2005
Maheshwari S.N	Advanced Problems and Solutions in Cost Accounting	Sultan Chand	2008

#### e- Library Reserves

- <http://www.emeraldinsight.com/insight>
- <http://www.businessnation.com/research/subject/accounting>

#### Internet

- Ebsco Business Premier: A database containing several hundred key business and management journals with full text articles updated daily.
- Courseware: Specific research support resources and documents, selectively posted to complement and build upon materials available in proctor's methodological text. Such documentation will typically be posted regularly.
- [www.decablibrary.org](http://www.decablibrary.org)
- [www.ipl.org](http://www.ipl.org)
- [www.lib.utsa.edu/research/subject/accounting](http://www.lib.utsa.edu/research/subject/accounting)

#### Journals

- Accounting forum
- Advances in Accounting
- Critical perspective on Accounting
- The British Accounting Review
- International journal of accounting

**Delivery and Teaching Strategy:** (Lecture, Online, Physical, blended, self directed through CD, web based courses and DVD)

**Methods of Instruction:** It would be based on Lecture, demonstration and assignment review. Questions are encouraged and participation is expected.

### **Assessment Strategy:**

- First Mid Term Exam: 20 Marks to be held on.....Day,.....Month, 20..

- Second Mid Term Exam: 20 Marks to be held on.....Day,.....Month, 20..
- Attendance, Participation & Assignment: 10 Marks
- Final Exam: 50 Marks
- Total: 100 Marks

**Syllabus Change Policy:** This syllabus is a guide for the course and is subject to change with advanced notice.

<b><u>Course Contents:</u></b>
<b>Introduction:</b> Nature and scope of cost accounting; Cost concepts and classification.
Accounting for Material: Material control; Concept and techniques FIFO (First in First Out), LIFO (Last in First Out), HIFO (Highest in First Out), Weighted Average Method- Pricing of material issues; Treatment of material losses.
Machine per Hour Rate – Meaning, Concept, Valuation Method, Effect on the Sales Price. Preparation of Cost Sheet.