

Cost Accounting

UNIT - I: Cost Accounting: An Overview and Material Cost:

Concept of cost accounting, Nature, Scope, Objectives and Functions of cost accounting, Advantages and Limitations of cost accounting, Methods and Techniques of cost accounting. Elements and Classification of cost, Concept of material control, Methods of pricing material issues.

UNIT - II: Labour Cost Control and Overheads:

Labour cost management, Methods of remuneration, Labour turnover, Labour cost control.

Classification of overheads, Codification of overheads, Sources of collection of overheads, Departmentalization of overhead, Allocation, Apportionment and Absorption of overheads.

UNIT - III: Cost System:

Preparation of cost sheet, Statement of cost, Tender price or Quotation price. Cost audit and Cost reduction.

UNIT - IV: Process Costing:

Process Costing- Meaning, Accounting procedure of costing, Wastage, Scrap, Defectives and Spoilage, Treatment of normal, Abnormal losses and Abnormal gain, Oil refinery process, Inter process profit.

UNIT - V: Operating Costing:

Concept and Objectives of operating cost, Transport services, Power house costing, Hotel costing, Canteen costing, Cinema costing and Hospital costing.

Computer Applications

UNIT-I:

Introduction to computer, History and Generation of computers, Classification of computer, Components and functioning of computers, Input - Output devices, Block diagram of computers, Types of memories.

UNIT-II:

Introduction to operating system, Types of operating system, Development of operating system- Serial processing, Batch processing, Multiprogramming, Real-time, On-line, Multitasking and Multi user system.

UNIT-III:

MS-office:

Word-basics, Template, Creating and Modifying documents, Mail merge.

MS-Excel:

Introduction to MS-Excel, Data-sorting and functions:

Round (), Sort (), Average (), Max (), Min (), Count (), Sum (), IF (), Sum if (), ABS (), Roman (), Upper (), Lower (), Cell (), Today (), Now ().

Introduction of PowerPoint, Parts of PowerPoint window, Changing font, Inserting, Copying, Moving picture & text, Entering data graph and map, Design template, Auto context wizard and Templates.

UNIT-IV:

Internet:

Internet: Concept Types and Advantages, Types of interconnection,

modems, Getting registered for email- accounts, Sending and Receiving e-mails, Websites, Search engine, Web browser.

UNIT-V:

E-Commerce:

Introduction to E-Commerce, The E-Commerce triangle, Types of business models in E-Commerce- B2B, B2C, C2B and C2C, E-Marketing.

Business Statistics

UNIT - I: Introduction:

Concept, Scope, Nature, Importance and limitations of statistics, Functions of statistics, Distrust of statistics, Misuse of statistics, Planning of statistical enquiry, Collection of data, Editing of statistical data, Classification and Tabulation of data, Census and Sample investigation.

UNIT - II: Statistical Averages:

Arithmetic average, Weighted mean, Mode, Median and Geometric mean, Weighted geometric mean, Uses of various averages and Limitations of averages.

UNIT - III: Dispersion and Skewness:

Concept of Dispersion, Methods of measuring dispersion, Quartile deviation, Mean deviation and Standard deviation, Coefficient of variation, Co-efficient of skewness - Karl Pearsons's and Bowley's.

UNIT - IV: Index Numbers:

Meaning and Uses of index number, Methods of constructing index numbers- Simple, Aggregative method, Weighted aggregative methods, Fisher's ideal method.

UNIT - V: Correlation Analysis:

Concept and Importance of correlation, Types of correlation, Coefficient of correlation method by Karl Pearson's, Spearman's and Concurrent deviation, Probable error.

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