

## **COURSE OBJECTIVES & COURSE OUTCOMES**

**Subject: Cost Accounting IV**

**T.Y.B.COM (Accounting & Finance)**

**(Semester VI)**

<b>Sr. No.</b>	<b>Course Objectives</b>	<b>Course Outcomes</b>
1)	To introduce the concept of budgeting and help students to construct various types of budgets.	Students would recall the objectives of budgeting and budgetary control. They would also construct various functional budgets.
2)	To enable students to examine and discuss various aspects Marginal Costing and construct marginal cost statements.	Students would construct statement of marginal costs and calculate various Marginal Costing ratios.
3)	To enable students to evaluate and examine the different types of managerial decisions.	Students would be able to solve various decision-making problems that takes place in business.
4)	To enable students to discuss and describe the concept of variance analysis and teach them computation of various variances.	Students would recall the need for variance analysis and would compute material, labour, variable overheads, fixed overheads, sales and profit variances.