

## **COURSE OBJECTIVES AND COURSE OUTCOMES**

### **S.Y.B.M.S. (SEMESTER - III)**

#### **SUBJECT: FINANCE - INTRODUCTION TO COST ACCOUNTING**

<b>Sr. No.</b>	<b>Course Objectives</b>	<b>Course Outcomes</b>
1)	To build an understanding of various cost accounting systems and practices and impact on pricing policies	Students will comprehend basic concepts of cost accounting, its elements and different types of cost classification
2)	To explain the principles and procedure of cost accounting	Learners will apply comprehend different practical situations and also various emerging concepts of cost accounting
3)	To discuss the evaluation of the costs and benefits of different conventional and contemporary costing systems	Learners will solve Material Costing, Labour Costing, Overheads, Cost Sheet and Reconciliation of Financial Accounting and Cost Accounting
4)	To scrutinize the operations of organizations through the application of Cost and Management accounting techniques	Learners will compute the cost price of the product which is produced by the company and also allocate and evaluate expenses in detail