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Code	Subject Title	Cr. Hrs	Semester
BBA-203	Cost Accounting	3	III
Year	Discipline		
2	Business Administration		

Cost accounting delves into advance treatment of costs with particular emphasis on cost records and their maintenance. It deals with the treatment of material, labor and overhead allocation and development; installation of standard costing and budgetary control system in an organization. Application of cost accounting in manufacturing and non-manufacturing concepts is explored.

**Course Contents:**

1. Concepts and objectives
  2. Cost Accumulation procedure
  3. Planning and control of the elements of cost
  4. Budgeting and standard costing
  5. Analysis of costs and profits
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