DegreeLive

BBA Semester III Calicut University

Strategic Cost Analysis

Course Code: BBA3CJ204 • Module SYLLABUS Notes

Course Syllabus

Course Code: BBA3CJ204 | **Course Title:** Strategic Cost Analysis | **Semester:** III

Module I: Introduction to Cost Accounting & Cost Classification

- Unit 1: Meaning, Scope, Objectives of Cost Accounting vs Financial Accounting.
- Unit 2: Cost Concepts, Cost Classification (Behavior, Function, Traceability).
- Unit 3: Cost Sheet Preparation & Tender/Quotation Calculation.
- Unit 4: Strategic Cost Management (SCM) vs Traditional Cost Management.

Module II: Marginal Costing & CVP Analysis

- Unit 5: Marginal Costing Concept, Features, Advantage over Absorption Costing.
- Unit 6: Cost-Volume-Profit (CVP) Analysis – Contribution, P/V Ratio.
- Unit 7: Break-Even Point (BEP) Analysis & Margin of Safety.
- Unit 8: Managerial Decision Making – Make or Buy, Product Mix, Plant Shutdown.

Module III: Standard Costing & Variance Analysis

- Unit 9: Standard Costing – Meaning, Setup, Types of Standards.
- Unit 10: Material Cost Variances (Price, Usage, Mix, Yield Variances).
- Unit 11: Labor Cost Variances (Rate, Efficiency, Idle Time, Mix Variances).
- Unit 12: Overhead Variances & Reconciliation of Costs.

Module IV: Activity Based Costing & Strategic Cost Tools

- Unit 13: Activity-Based Costing (ABC) – Cost Pools, Cost Drivers, Allocation.
- Unit 14: Target Costing, Life Cycle Costing, Kaizen Costing.
- Unit 15: Value Chain Analysis & Cost Driver Analysis.
- Unit 16: Budgetary Control – Fixed, Flexible, and Zero-Base Budgeting (ZBB).