

Sr. No.	Modules / Units
1	<b>Cost Control Accounts</b>
	Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts
2	<b>Contract Costing</b>
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause <b>Note-</b> Simple practical problems
3	<b>Process Costing</b>
	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit <b>Note-</b> Simple Practical problems Process Costing and joint and by-products
4	<b>Introduction to Marginal Costing</b>
	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. <b>Note-</b> Simple Practical problems based on Marginal Costing excluding decision making
5	<b>Introduction to Standard Costing</b>
	Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. <b>Note-</b> Simple Practical problems based on Material and labour variances excluding sub-variances
6	<b>Some Emerging concepts of Cost accounting</b>
	Target Costing Life cycle Costing Benchmarking ABC Costing <b>Note-</b> No practical problems