



**ST ALOYSIUS**  
(DEEMED TO BE UNIVERSITY)  
MANGALURU 575003-INDIA  
ESTD : 1880

**School of Commerce , Finance and Accountancy**  
Offers  
certificate course on  
**COST ACCOUNTING**

Course coördinator  
Dr Caroleena Janefer

Course fee ₹500

Duration:30 hours

REV. DR PRAVEEN MARTIS S.J.  
Vice Chancellor

DR MANUEL TAURO  
Dean

**Course Name:** Cost Accounting

**Course Duration:** 30 Hours

**Course Type:** CC

**Mode:** Online

**Course Coordinator:**

**Dr Caroleena Janefer**

**Associate Professor**

**School of Commerce, Finance and Accountancy**

**St Aloysius (Deemed to be University)**

**M.No:9972202103, Email id: caroleena\_janefer@stalloysius.edu.in**

**Course Instructors:**

**Dr Caroleena Janefer**

**Associate Professor**

**School of Commerce, Finance and Accountancy**

**St Aloysius (Deemed to be University)**

**M.No:9972202103, Email id: caroleena\_janefer@stalloysius.edu.in**

**MODULE I: COST ACCOUNTING -AN OVERVIEW**

Introduction, nature of cost accounting and cost concepts. Activity Based Costing-identify appropriate cost drivers and calculate the cost, Life-Cycle Costing-identify the cost involved at different stages of the lifecycle and Throughput Accounting.

## **MODULE II: COST VOLUME PROFIT, ANALYSIS DIVISIONAL PERFORMANCE AND TRANSFER PRICING**

Nature of CVP Analysis, target profit in single and multi-product situation, interpret break even chart and profit volume chart. Basis for setting a transfer price using variable cost, full cost. Return on Investment and Residual Income

**Mode of Evaluation: Test – 02 & Assignment – 02 (Each Module)**