



GUJARAT TECHNOLOGICAL UNIVERSITY

Program Name: Bachelor of Vocation

Level: Under Graduate

Branch: Practical Accounting and Tax (DPATP)& Tally

Course / Subject Code : BV05008061

Course / Subject Name : Costing Practices

w. e. f. Academic Year:	2026-27
Semester:	5
Category of the Course:	Core Course

Prerequisite:	Basic Knowledge of Cost Accounting
Rationale:	This course will help students to gain the knowledge of requirements and procedures for keeping cost records, preparing various cost reports and how to manage and control Material, Labour and overhead cost.

Course Outcome:

After Completion of the Course, Student will able to:

No	Course Outcomes
01	Understand Requirement for Cost Records
02	Understand Inventory Management and Material Control
03	Understand Labour cost management and Labour Cost Control
04	Understand importance of efficient facility utilization and overhead cost control

Teaching and Examination Scheme:

Teaching Scheme (in Hours)			Total Credits L+T+ (PR/2)	Assessment Pattern and Marks				Total Marks
L	T	PR	C	Theory		Tutorial / Practical		
				ESE (E)	PA / CA (M)	PA/CA (I)	ESE (V)	
0	0	2	1	0	0	20	30	50

Course Content:

Unit No.	Content	No. of Hours	% of Weightage
1.	Preparing Cost Records	15	25
2.	Material Cost Management and Control	15	25
3.	Labour Cost Management and Control	15	25
4.	Overhead Cost Management and Control	15	25
	Total	60	100
