



**Tulsiramji Gaikwad-Patil College of Engineering and Technology**

Wardha Road, Nagpur-441 108

NAAC Accredited with A+ Grade

Approved by AICTE, New Delhi, Govt. of Maharashtra

**An Autonomous Institute Affiliated to RTM Nagpur University, Nagpur**



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**Department of Master of Business Administration**

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**Course Name: MBA31203: Cost & Management Accounting**

<b>MBA31203</b>	<b>Course Outcomes</b>
CO1	<b>Demonstrate</b> the ability to classify costs based on behavior, function, traceability, and decision relevance.
CO2	<b>Utilize</b> marginal costing techniques to make decisions regarding product lines, pricing, and resource allocation.
CO3	<b>Develop</b> cost sheets for canteens, hospitals, and hotels by applying operating costing methods to track expenses and cost efficiency.
CO4	<b>Formulate</b> details cash budgets, sales budgets, production budgets, and master budgets by integrating relevant financial and operational data.
CO5	<b>Calculate</b> standard costs for direct material and direct labor by analyzing historical data and production requirements.