

## **Strategic Cost Management**

### **Course Objective-**

- Introduction to Fundamentals of Costs and Cost Accounting
- Value chain analysis and value engineering
- Activity Based Management
- Activity Based Costing
- Pricing Decisions under different markets
- Theory of Constraints
- Modern Approach to Costing – Target Costing and Life-cycle Costing
- Balanced Scorecard System
- Business process re-engineering
- Improving Process Performance – JIT Manufacturing and Lean Management

### **Reference Texts**

1. Advanced Management Accounting – Robert Kaplan and Anthony Atkinson
2. Strategic Cost Management – Dr. Govindarajan
3. Strategic Financial Management – Dr. Girish Jakhotiya