

**SYLLABUS – INTERNAL TEST 2025-26**

**CERTIFICATE COURSE USE OF AI IN COST ACCOUNTING**

<b>Unit-1:</b>	<b>Introduction to Cost Accounting &amp; AI</b>
	Overview of Cost Accounting: Definitions, importance, and types of costs (fixed, variable, semi-variable). Key cost accounting methods (job costing, process costing etc.).
	Introduction to AI: Introduction to AI: Basics of AI and AI tools in finance, Understanding how AI can be integrated into cost accounting processes.
<b>Unit-2:</b>	<b>AI and various costing methods:</b>
	Use of AI in various methods of Costing
	Practical examples of using AI in various methods of Costing
<b>Unit-3:</b>	<b>Cost Allocation and Distribution Using AI</b>
	How AI can automate cost allocation across departments, products, or services.
	Practical examples of using AI for cost distribution.
<b>Unit-4:</b>	<b>Variance Analysis Using AI</b>
	Introduction to variance analysis: Analyzing materials and labor variances.
	Automating variance calculation and reporting with AI.
	Using AI to interpret variance reports and generate actionable insights.
<b>Unit – 5</b>	<b>Case Studies</b>
	Real-World Case Studies: Successful application of AI in Cost Accounting across industries.