

SYLLABUS – INTERNAL TEST 2025-26

CERTIFICATE COURSE USE OF AI IN COST ACCOUNTING

Unit-1:	Introduction to Cost Accounting & AI
	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.
Unit-2:	AI and various costing methods:
	Use of AI in various methods of Costing
	Practical examples of using AI in various methods of Costing
Unit-3:	Cost Allocation and Distribution Using AI
	How AI can automate cost allocation across departments, products, or services.
	Practical examples of using AI for cost distribution.
Unit-4:	Variance Analysis Using AI
	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.
Unit – 5	Case Studies
	Real-World Case Studies: Successful application of AI in Cost Accounting across industries.