

B.Com IVth Semester Syllabus (CBCS)
Cost Accounting – II

Total Marks	100
Theory	80
Sessional	20

		No. of Lectures
Unit – I	Single or Output Costing: Meaning, Definition, Features, Objectives, Element of Cost, Distribution of Overhead, Preparation of Cost Sheet, Tender and Quotation. (Theory)	(10)
Unit – II	Contract Costing : Meaning, Concept of Contract Costing, Preparation of Contract Account, Complete and Incomplete Contracts, Work in Progress, Profit on Contract (Numerical)	(08)
Unit – III	Operating Costing or Service Costing: Meaning of Operating Costing, Types of Operating Costing, Preparation of Electricity and Transport Cost Sheet. (Numerical)	(14)
Unit – IV	Process Costing : Meaning of Process Costing, Concept of Process Costing, Normal and Abnormal Gain, Loss, Equivalent Production, Preparation of Process Costing, Joint and By-product (Theory/ Numerical)	(14)
Unit – V	Reconciliation : Meaning, Objectives and Advantages of reconciliation, Reconciliation of Cost accounting records with Financial record. Procedure of Reconciliation, Methods of Reconciliation, (Theory)	(14)
	Sessional Work : 20 Marks 1. One Test : 05 Marks 2. One Tutorial : 05 Marks 3. Seminar and GD : 10 Marks	

Reference Books :

1. Practical Costing : Khanna, Pande and Ahuja
2. Cost Accounting : Bhatia HSM
3. Principles & Practices of Cost Accounting : N. K. Praasad
4. Cost Accounting (Methods & Problems) : B. K. Bhar
5. Fundamental of Costing : S. N. Maheshwari.

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