

**B.Com. III Year
VI Semester
Cost Accounting – II**

Max Marks-50

Unit-I Single or Output Costing: Elements of cost, Preparation of Cost Sheet,
Tender and Quotations.

Unit-II Contract Costing: Complete and Incomplete Contracts, work in Progress
Profit on Contract.

Unit-III Operating Cost Sheet: Electricity & Transport

Unit-IV Process Costing:

Unit-V Reconciliation: Reconciliation of Cost and Financial Accounts

Suggested Book Readings:

1. M.N.Arora : Cost accounting, Sultan Chand and Sons, New Delhi.
2. S.N.Maheshwari : Fundamentals of Costing, Sultan Chand and Sons, New Delhi.
3. S.L.Kohli: Professional Cost Accounting, Himalaya Publishing House, New Delhi.
4. Mhajan Bhirud: Cost and works accounting, Nirali Prakashan, Pune.
5. Nigam Sharma: Cost Accounting-Principal and problems Sultan Chand and Co. New Delhi.
6. M.N. Arora : Essentials of cost Accounting, vikas publication.
7. S.N. Kohli: Professional Cost Account, Himalaya Publishing House, New Delhi.