

Sri Sathya Sai College for Women, Bhopal

(An Autonomous College affiliated to Barkatullah University, Bhopal)

(NAAC Accredited 'A' Grade)



SYLLABUS

UG

SESSION- 2023-24

CLASS: B.Com. II YEAR

SUBJECT: COMMERCE

Dr. S. Mathew

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02/09/23

S. Tripathi

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(An Autonomous College Affiliated to Barkatullah University Bhopal)
Department of Higher Education, Govt. of M.P.
Under Graduate Syllabus (Annual Pattern)

As recommended by Central Board of Studies and approved by the Governor of M. P.

wef 2022-2023
(Session 2023-24)
(NEP-2020)

Class / कक्षा	B.Com. / बी. कॉम.
Year / वर्ष	Second / द्वितीय
Subject / विषय	Commerce / लेखांकन
Course Title / पाठ्यक्रम का शीर्षक	Cost Accounting/ परिव्यय लेखांकन
Course Type / पाठ्यक्रम का प्रकार	Major / मेजर II
Credit Value/ क्रेडिट मान	6
Max. Mark/ अधिकतम अंक	30+70 (Minimum Marks 35)

Course Outcome: - This subject of cost accounting is very important to make the student of commerce subject self-reliant, students from its study

1. know the principles, concepts, benefits, utility of cost accounting
2. In the event of setting up your own industry, being self-sufficient in cost accounting, you will be able to acquire knowledge of the methods of material issue, control and labor payment.
3. Will be expert in finding out unit cost, finding tender price, finding contract cost and finding profit
4. develop decision making ability through marginal cost analysis, standard cost analysis.
5. Will be able to get employment as a cost analyst in small, big business houses.

Particular / विवरण

Unit-I	Cost: Meaning, Concept and Classification, Element of Cost, Nature and Importance, History of Cost Account Material Costing: Methods of valuation of material issued, Concept and material control and its Techniques. Labour Costing: Methods of Wages Payment Overhead Costing :overhead costing, (including Calculation of machine hour rate)
इकाई-1	लागत – अर्थ, अवधारणा एवं वर्गीकरण। लागत के तत्व, प्रकृति एवं महत्व, सामग्री लागत लेखांकन, सामग्री निर्गमन, के मूल्यांकन की विधियां, सामग्री नियंत्रण अवधारणा एवं इसकी तकनीकें। श्रम लागत लेखांकन, मजदूरी भुगतान की पद्धतियां।
Unit-II	Unit Costing : Preparation of Cost Sheet and Statement of Cost Calculation of Tender Price
इकाई-2	इकाई लागत लेखांकन, लागत पत्र एवं लागत विवरण का निर्माण (निविदा मूल्य की गणना सहित) उपपरिव्यय लेखांकन (मशीन घंटा दर की गणना सहित)
Unit-III	Contract and Job Costing Operating Costing (Transport Cost)
इकाई-3	ढेका एवं उपकार्य लागत लेखांकन, परिचालन लागत लेखांकन (परिवहन लागत)
Unit-IV	Process Costing: Per unit Process Cost, Normal loss, Abnormal loss, Abnormal gain, By-product Reconciliation of Cost and Financial Statement.
इकाई-4	प्रक्रिया लेखांकन (अन्तर प्रक्रिया लाभ एवं संचय सहित) लागत लेखों का वित्तीय लेखों से मिलान।
Unit-V	Marginal Cost Accounting- P/v Ratio, BEP Point, Marginal Safety, Uses of Break even Analysis, Standard deviation and Variancee anlysis only material and labour
इकाई-5	सीमांत लागत लेखांकन –लाभ-मात्र अनुपात, समविच्छेद बिन्दु, सुरक्षा सीमा, समविच्छेद विश्लेषण के प्रयोग। प्रमाप लेखे एवं विचरण विश्लेषण (केवल सामग्री एवं श्रम)

Dr. S. Mathew

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Ravi
2-9-23

S. T. Pathak

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21/9/23

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2-9-23

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02/09/23

Suggestion Books: -

1	Maheshwari S.N.	Advance Problem and Solution in Cost Accounting	S.chand New Dehli
2	Tulsian P.C.	Practical Costing	Ikas Publications
3	Dutta	Cost Accounting : Principles & Practice	Himalya Publishing House New Dehli
4	Agrawal dr Mahesh	Cost Accounting	Ramprasad & sons Bhopal

Scheme of Marks: Suggested Continuous Evaluation Methods:

Maximum Marks: 100		
Continuous Comprehensive Evaluation 30 marks (CCE): Term End Exam Theory 70 marks		
Internal Assessment : Continuous Comprehensive Evaluation (CCE): 30 Marks	There shall be 4 class tests of 10 marks each, out of which the 3 best scores are to be taken into account.	10+10+10= 30
External Assessment: Term End Exam (Theory) 70 (Time : 03:00 Hrs.)	Section (A) 10 Marks (a) Objective questions – 5 (b) Very Short Answer type question – 5 (word limit 50 words) Section (B) 24 Marks: Short Answers Type Questions 1 question from each unit (word limit – 250 words) 4 to be attempted out of 7 given questions Section (C) 36 Marks: Long answer type questions (word limit 500 words) 4 to be attempted out of 7 given questions	10 question 01 marks each - 10 4 question 06 marks each - 24 4 questions 09 marks each - 36
		Total 70

Dr B. Mathur

Mishra

Dr

Prasad
29.23

S. Tripathi

Somas

Dr
29/23

Dr

Dr
02/09/23

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