



C. U. SHAH UNIVERSITY, Wadhwan City



Faculty of: Commerce

Bachelor of Commerce

SEMESTER: Sem - VI

CODE: 4CO06CAC1

Name: Cost Accounting - II

Teaching & Evaluation Scheme

Teaching Scheme(Hours)				Evaluation Scheme(Marks)		
Theory	Tutorial	Practical	Total	Sessional	University	Total
4	0	0	4	30	70	100

Objective: The objective of the syllabus to keep aware the students about Cost Accounting

Prerequisite: Basic Knowledge of Accounting

Course outline

Sr. No.	Course Contents	Number of Hours
1	RECONCILIATION OF COST AND FINANCIAL ACCOUNTS <ul style="list-style-type: none">• Introduction• Causes of disagreement in profit• Procedure of Reconciliation	10
2	JOB AND BATCH COSTING <ul style="list-style-type: none">• Introduction• Characteristics of Job Costing• Importance of Job Costing• Advantages and Limitations of Job Costing• Batch Costing	05
3	PROCESS COSTING <ul style="list-style-type: none">• Introduction• Features of Process Costing• Process Loss and Wastage• Accounting of Joint-Products• Accounting of By-Products	10
4	CONTRACT COSTING (Excluding the examples of final accounts in the books of contractor) <ul style="list-style-type: none">• Introduction• Expenses of Contract• Certified Work, Uncertified Work and Work-in- Progress• Ascertainment of Profit or Loss on contract• Types of Contract<ul style="list-style-type: none">i. Fixed Price Contract	10



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	ii. Cost-Plus Contract iii. Sub –Contract iv. Escalation Clause	
5	OPERATING COSTING • Introduction • Meaning and Characteristics • Examples of Road Transport	10
	Total Hours	45

Learning Outcomes

Theoretical Outcome It provide students a good understanding of Cost Accounting

Practical Outcome Students gain a better understanding of Cost Accounting and it helps practically in Business Decisions like Incremental Cost relevant cost Breakeven Point etc

Teaching & Learning Methodology

- (A) Lectures
- (B) Case Studies
- (C) Class Participation

Books Recommended

1. Costing-Methods and Techniques, By S.P.Jain & K.L.Narang (Kalyani Publishers)
2. Cost Accounting By S.P.Iyenger (S.Chand & Sons)
3. Cost Accounting- Theory & Problems By M.N.Arora (S.Chand & Sons)
4. Practical Costing By Khanna, Pandey, Ahuja, Arora (S.Chand & Sons)
5. Practical Costing By P.C. Tulsian (Vikas Publishing House Pvt. Ltd.)
6. Cost Accounting – Problems & Solutions By V.K.Saxena, C.D.Vashist (S.Chand & Sons)
7. Cost and Management Accounting By S.N.Maheshwari (S. Chand & Sons)
8. Theory and Problems in Cost Accounting By M.Y.Khan, P.K.Jain (Tata McGraw Hill Publishing Company Ltd.)

E-Resources

http://wps.prenhall.com/bp_horn gren_cost_13/