



**C.U.SHAH UNIVERSITY**  
**VBT's Institute of Commerce,**  
**Wadhwan city**  
**W.e.f.- June 2018**

**FACULTY OF COMMERCE**

**DEPARTMENT OF:** - Bachelor of Commerce (B.Com)

**SEMESTER:** - VI

**CODE:** - 4CO06CAC2

**NAME:** – Cost Accounting-II

**Teaching & Evaluation Scheme:-**

Sr. No	Subject Code	Name of the Subject	Teaching Hours/ Week				Credits	Evaluation Scheme							
			Th	Tu	Pr	Total		Theory				Practical			Total Marks
								Sessional Exam		University Exam		Internal		Uni ver sity	
								Marks	Hr/s	Marks	Hr/s	Pr / Viv a	T W	Pr	
1	4CO06CAC2	Cost Accounting-II	3	--	--	3	3	30	1 <sup>1</sup> / <sub>2</sub>	70	3	--	--	--	100

**Objectives:** To familiar the students about Cost Accounting concepts, principles and their practical Application in the Decision-Making

**Course Outline :**

Units	Content	No. of Hours
1	<b>UNIT COSTING:</b> -Introduction -Elements of cost -Cost sheet -Tender Price and Estimated Cost Sheet -Practical Questions	12
2	<b>RECONCILIATION OF COST AND FINANCIAL ACCOUNTS:</b> -Introduction-Meaning -Causes of difference in result (Profit/Loss) of Cost and Financial Accounts -Procedure of Reconciliation <ul style="list-style-type: none"> <li>▪ Methods of Preparing Reconciliation Statement</li> <li>▪ Reconciliation Statement pro-forma</li> <li>▪ Overheads account : preparing rule and method</li> </ul> - Practical Questions	12

<b>3</b>	<b>PROCESS COSTING:</b> - Introduction-Meaning & features of process costing - Process loss and wastage-joint products and by-products - Practical Questions	<b>11</b>
<b>4</b>	<b>JOB COSTING AND BATCH COSTING :</b> - Introduction- Job costing : Meaning and characteristics -Job Costing and Contract Costing -Importance-advantages and limitations of job costing -Procedure of job costing and accounting of job costing -Batch costing : Meaning-Suitability- Features -Job Costing and Batch Costing -Economic Batch Quantity (EBQ) - Practical Questions	<b>10</b>
	<b>Total Hours</b>	<b>45</b>

**Learning Outcomes :-**

**Practical Outcome :-** Student can solve the problems of Cost Accounting.

**Theoretical Outcome:-** Students can learn Theoretical aspect of Cost Accounting..

**Teaching and Learning methodology:-** The following pedagogical tools will be Used to feach this course:

- (A) Lectures
- (B) Case discussions
- (C) Assignments / Class participation / Quiz etc.

**Reference Books:**

1. Cost Accounting – Principles and Practice, by Arora, M.N. Vikas Publishing House, New Delhi
2. Cost Accounting by Rajiv Goel, International Book House
3. Cost Accounting by S.P. Iyenger (S. Chand & Sons)
4. Cost Accounting Singh, Surender, Scholar Tech Press, New Delhi.
5. Cost Accounting, by Jawahar Lal, McGraw Hill Education
6. Cost Accounting: A Managerial Emphasis, by Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Pearson Education.