

Programme Name	Master of Commerce
Semester	Second
Paper No	2.41
Course Code	
Course Name	Cost Accounting
Course Type	Soft Skill Course
Effective from	DECEMBER 2011
Objective	To provide sound understanding of the intricacies of solving practical problems relating to Cost Accounting.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	01	Process costing <ul style="list-style-type: none"> • Normal and Abnormal losses • Equivalent production – FIFO method, Average method, Typical problems. • Inter process profits 	15	25	01
2	02	Contract Costing <ul style="list-style-type: none"> • Computation of profits under different method • Escalation clause • Cost plus contract 	15	25	01
3	03	Non-Integrated Accounts and Integrated Accounts <ul style="list-style-type: none"> • Non-Integrated Accounts • Integrated Accounts • Reconciliation of Cost and Financial profits 	15	25	01
4	04	Theoretical Aspect only <ul style="list-style-type: none"> • Performance Measurement Techniques • Strategic Management Accounting • Cost reduction and cost control • Cost Audit and cost accounting Records Rules • Uniform costing and Inter-firm comparison • Linear programming and Cost accountant 	15	25	01

Reference Books.

1. Rana-Dalal “Cost Accounting”, Sudir Prakashan, Ahmedabad
2. Saxena V.k. and Vashish C.D, Basics of Cost Accounting Sultan Chand & Sons, New Delhi
3. Tulsian P. C. ‘Practical Costing’, S. Chand & Co. New Delhi
4. M. N. Arora “Cost and Management Accounting”, Vikas Publishing House Pvt. Ltd.