

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019***

1. Elective Courses (EC)

1. Cost Accounting – III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Uniform Costing and Inter-Firm Comparison	05
02	Integrated System and Non Integrated System of Accounts	15
03	Operating Costing	10
04	Process Costing- Equivalent Units of Production and Inter-process Profit	15
05	Activity Based Costing System	15
	Total	60

Sr. No.	Modules / Units
1	Uniform Costing and Inter –Firm Comparison
	<p>Uniform costing Meaning of and need for Uniform costing Essentials for success of Uniform costing Advantages and limitations of Uniform costing Areas of Uniformity, Uniform cost manual</p> <p>Inter Firm Comparison Pre-requisites of inter firm comparison; Advantages and limitations Practical problems</p>
2	Integrated System and Non- integrated System of Accounts
	<p>Integrated System Meaning; Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers. Practical problems</p> <p>Non-Integrated system Meaning; Features, Advantages and disadvantages Journal entries and Preparing Cost Control Accounts Practical problems</p>
3	Operating Costing
	<p>Meaning of operating costing; Determination of per unit cost ; Pricing of services Collection of costing data Note-Practical problems based on costing of hospitals, hotels, goods and passengers transport service</p>
4	Process Costing – Equivalent units of Production and Inter Process Profit
	<p>Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method)) Inter Process transfer at Profit Practical problems</p>
5	Activity Based Costing System
	<p>Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.</p>