

Revised Syllabus of Courses of B.Com. (Banking & Insurance)
Semester IV
SYBBI

Elective Course (EC)

2. Cost Accounting

Sr. No.	Modules / Units
1	Introduction to Cost Accounting
	<ul style="list-style-type: none">• Objectives and scope of Cost Accounting• Cost centres and Cost units• Cost classification for stock valuation, Profit measurement, Decision making and control• Coding systems• Elements of Cost
2	Classification of Cost and Cost Sheet
	<ul style="list-style-type: none">• Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre• Cost Sheet and Reconciliation of cost and financial accounts. <p>Note- Practical problems based on preparation of cost sheet reconciliation of cost and financial accounts</p>
3	Standard Costing
	<ul style="list-style-type: none">• Various types of standards, setting of standards, Basic concepts of, Labour and Overhead (Fixed and Variable) variance analysis.
4	Introduction to Marginal Costing
	<ul style="list-style-type: none">• Marginal costing meaning, application, advantages, limitations, Contribution, Breakeven analysis and profit volume graph. <p>Note:- Practical problems based on Marginal Costing excluding decision making</p>