

COURSE OBJECTIVES AND COURSE OUTCOMES

T.Y.B.COM. (SEMESTER - V)

SUBJECT: COST ACCOUNTING - I

Sr. No.	Course Objectives	Course Outcomes
1)	To enable students to explain the objectives and scope of Cost Accounting	Students would explain the objectives and scope of Cost Accounting
2)	To enable students to evaluate the material procurement procedure, inventory control and inventory accounting	Students would evaluate the material procurement procedure, inventory control and prepare stock ledger
3)	To enable students to evaluate the attendance, payroll procedures, calculation of remuneration and incentive plans in preparation of labour cost statement	Students would evaluate the attendance, payroll procedure and calculate the remuneration and incentive plans in preparation of labour cost statement
4)	To enable students to evaluate analysis of overheads, allocation, absorption and apportionment of overheads	Students would evaluate, account for overheads apportionment, absorption and computation of overhead rates
5)	To enable students to classify Costs and preparation of Cost Sheet	Students would classify costs and prepare cost sheet
6)	To enable students to reconcile Cost and Financial Accounts	Students would reconcile cost and financial statements

T.Y.B.COM. (SEMESTER - VI)

SUBJECT: COST ACCOUNTING - II

Sr. No.	Course Objectives	Course Outcomes
1)	To enable students to prepare Cost Control Accounts	Students would prepare Cost Control Accounts
2)	To enable students to analyse the various factors involved in Contract Costing and preparation of contract account	Students would analyse various aspects of contract and prepare contract account
3)	To enable students to analyse & prepare Process Costing and statement of joint products and by-products	Students would analyse & prepare process accounts and statement of joint products and by-products
4)	To enable students to prepare statement of marginal costs and calculation of various aspects thereof	Students would prepare statement of marginal costs and calculate various aspects of Marginal Costing
5)	To enable students to calculate material and labour variance	Students would calculate Material and Labour variances
6)	To enable students to analyse emerging concepts of cost accounting and its relevance in industry	Students would analyse emerging concepts in Cost Accounting and its implications on industry