



**JAI HIND COLLEGE
BASANTSING INSTITUTE OF SCIENCE
&
J.T.LALVANI COLLEGE OF COMMERCE
(AUTONOMOUS)**

"A" Road, Churchgate, Mumbai - 400 020, India.

**Affiliated to
University of Mumbai**

Program : T.Y.B.COM

Proposed Course : COST ACCOUNTANCY PAPER II

**Credit Based Semester and Grading System (CBCS) with
effect from the academic year 2018-19**

T.Y.B.Com. Cost Accountancy – II Syllabus

Academic year 2019-2020

Semester VI			
Course Code	Course Title	Credits	Lectures /Week
CACC602	COST ACCOUNTANCY - II	05	04

Semester VI

Course: CACC602	Cost Accountancy - II (Credits : 05 Lectures/Week:04)		
	<p>Objectives: To make students acquainted with Process Costing , Marginal Costing and Standard Costing</p> <p>Outcomes:</p> <ul style="list-style-type: none"> • To enable student to calculate cost w.r.t. Process Costing , Marginal Costing and Standard Costing • To be able to account for Abnormal Gains/Losses; Joint Products & By Products. • To enable students to calculate Break-even Point for Products and Calculate Profit Volume Ratio • To enable students to calculate variances w.r.t. material and labour 		
Unit I	<p>PROCESS COSTING:</p> <ol style="list-style-type: none"> 1) Meaning and characteristics of Process Costing 2) Accounting treatment for: <ol style="list-style-type: none"> a) Normal Loss, Abnormal Gains & Losses; b) Joint Products & By Products 3) Simple Practical Problems 		20 L
Unit II	<p>MARGINAL COSTING:</p> <ol style="list-style-type: none"> 1) Meaning, Importance & Applications 2) Evaluation techniques: <ol style="list-style-type: none"> a) Contribution; b) Break – even Analysis c) Profit Volume Ratio & Graph d) Margin of Safety 3) Simple Practical Problems 		20 L
Unit III	<p>INTRODUCTION TO STANDARD COSTING:</p> <ol style="list-style-type: none"> 1) Introduction 2) Types of Variances: <ol style="list-style-type: none"> a) Basic Concepts of Material Cost Variance Analysis b) Labour Cost Variance Analysis 3) Simple Practical Problems 		20 L

Textbooks and Reference Books:

1. Cost Accounting -A managerial emphasis by Horgern,charles,foster and Datar,Prentice Hall
2. Advanced problem solution in cost Accounting by SN Maheshwari, sultan chand New Delhi
3. Cost Accounting for (B.com 6th sem) , Delhi University by Arora MN,Vikas publishing House Pvt.Ltd.
4. A text book of costing By CA (Dr.)Varsha Ainapure ,Manan Prakashan ,Mumbai
5. Cost Accounting principles and practice by Arora M.N,Vikas publishing house Pvt.Ltd.
6. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
7. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
8. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
9. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
10. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
11. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
12. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi

Evaluation Scheme**[A] Evaluation scheme:****I. Semester End Examination (SEE)- 100 Marks**