

Revised syllabus (2019 Pattern) B.Com. Degree course (CBCS) Syllabus for

Third Year B. Com Semester – V

Subject Name: - 306E-III: Cost and Works Accounting -III(I)

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Unit No.	Unit Title	Contents
1	Marginal Costing	1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point, Margin of Safety. and Angle of Incidence. 1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost-profit volume analysis 1.3 Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting factors. 1.4 Ethical and Non-Financial Considerations relevant to decision making. (simple Practical Problems based on concepts excluding decision making)
2	Budgetary Control	2.1 Definition and Meaning of Budget & Budgetary control 2.2 Objectives, essentials, and procedure of Budgetary control 2.3 Advantages and Limitations of Budgetary control 2.4 Types of Budgets 2.5 Zero Base Budgeting (Simple practical problems based on cash and flexible budget only)
3	Uniform costing and Inter-firm Comparison	3.1 Meaning, objectives, advantages, and disadvantages of Uniform Costing. 3.2 Uniform Cost Manual 3.3 Meaning, pre-requisite, advantages, and disadvantages of Inter-firm comparison. (Theory Only)
4	MIS and Supply Chain Management	4.1 Management Information System- Introduction, features, and procedure, preparation. 4.2 Supply Chain Management(SCM)- Meaning, features, and Models of SCM. (Theory Only)