

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

Third Year B. Com Semester – VI

Subject Name: - 305E-II: Cost and Works Accounting–II(II)

Subject Code: 305E-II

305E-II: Cost and Works Accounting–II(II)

Unit No.	Unit Title	Contents
5	Methods of Costing	5.1. Introduction to Methods of Costing. 5.2 Job Costing Meaning, Features, Advantages and Limitations (Simple problems Only) 5.3 Introduction of Batch costing-(theory Only).
6	Contract Costing	6.1 Meaning and Features of Contract Costing 6.2 Work-Certified and Uncertified, Escalation clause, Retention Money, Cost Plus contract, work-in progress 6.3 Profit on incomplete contract
7	Process Costing	7.1 . Meaning and features of process costing 7.2. Preparation of process accounts including normal and abnormal loss/gain. 7.3 . Joint Products and by Products [Theory and Simple problems] 7.4. Cost Accounting Standard 19: Joint Cost
8	Service Costing	8.1 Meaning, Features and Applications of service costing 8.2 Cost Unit-Simple and Composite 8.3 Cost Sheet for Transportation Service 8.4 Cost Statement for Hospital and Hotel Organization 8.5 Cost Accounting Standard 13: Cost of service cost Center