

**Revised syllabus (2019Pattern) M. Com. Degree course (CBCS) Syllabus for**  
**M.Com Part II Semester – IV**  
**Special Elective Subject - Group C (Advanced Cost Accounting & Cost system)**  
**Subject Name: - Case Studies**  
**Course code: - 208-II**

**Guidelines Areas of Case Studies**

Students are required to Visit a Unit in Concerned Industry and submit their report on any of the following project topics.

1. Marginal Costing: Techniques Based on Annual Reports of Listed Companies. To Study the Application of Marginal Costing in Taking Managerial Decision.
2. Budgetary Control: Study of Procedure of Audit. A Study of Budgetary Control System Established therein and used for cost Control Purpose.
3. Statement of Cost of Production of the taxable goods(refer Rule 30 of the CGST Rules, 2017)
4. Environmental Audit.
5. Cost Audit: Audit Programme Understanding the Procedure of Cost Audit, Cost Accounting Record Rules of the Respective Industry and Preparation of Cost Audit Report.
6. Process Costing: process industry & Understanding the Use of Process Costing Method in the factory, Cost Analysis at Each Stage in Particular and Cost Analysis in General done inthe Sugar Factory.
7. Pricing Decisions: Visit to any Industry Understanding the different Methods and Techniques used by the Concern in pricing different Products.
8. Cost Control and Cost Reduction: Visit to any Manufacturing Concern and Understanding the different Methods used fruitfully by the Priority in Cost Control and Cost Reduction. **ISO Procedure.**
9. Contract Costing: Visit to Any Construction / Contracting firm and Understanding Ascertainment of Contract Cost, Allocation and Apportionment of different Expenses and Apportionment of profit on Incomplete Contract.

10. Costing in Service Industry: Visit to any Hotel, Airlines, Hospitals or any other Service Industry and Understanding the Costing Methods used in the Concerned Service Industry and its Utility to Ascertain the Cost of Service Rendered as well as for controlling the Cost.
11. Recent Developments in Cost Accounting.
12. Application of Activity Based Costing.
13. Study of Job Evaluation and Merit Rating in Industrial Unit:
14. Application to Agro Based Industries i.e. fishery, dairy, poultry etc.
15. Cost Reduction Program and its Implementation:
16. Study of Costing Techniques and its use in Decision Making:
17. Application of Onion – Cash Crop, Sugarcane, Cotton, Horticulture etc.
18. Study of Various Measurement Policies (Risk Management)
19. Study of minimum wages.
20. Study of fixation or fees of Professional Courses,
21. Study of Cost Associate with Finance of Any Company
22. Study of Cost Structure of Different Companies from same Industry.
23. CSR under industry.

**Note:**

- **The aforementioned titles are just for examples. Students can choose any other topic relevant to the syllabus in consultation with subject teacher.**
- **50 % Marks are allotted to Viva-Voce whereas rest 50 % for the Project Work conducted by the students.**

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