

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

Third Year B. Com Semester – V

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

Subject Code: 305E-II

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

Unit No.	Unit Title	Contents
1	Overheads	1.1 Meaning and definition of overheads. 1.2 Classification of overheads 1.3 Introduction to Cost Accounting Standard, Cost Accounting Standard Board 1.4. Introduction to of CAS 3, CAS 11, CAS 15 1.5 Cost Accounting Standard 3: Production and operation Overheads
2	Accounting of Overheads (Part-I)	2.1 Collection and Allocation of overheads. 2.2 Apportionment and Reapportionment of overheads 2.3 Simple problem of primary distribution of Overhead
		2.4 Simple Problem of Secondary distribution of overheads (Repeated & Simultaneous Equation method only)
3	Accounting of Overheads (Part-II)	3.1 Absorption - Meaning, Rate and Methods of Overhead Absorption 3.2 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment 3.3 Simple problems on the accounting treatment of under and overabsorption of Overheads
4	Activity Based Costing	4.1 Definitions-Stages in Activity Based Costing 4.2 Purpose and Benefits of Activity Based Costing 4.3 Cost Pools and Cost Drivers 4.4 Problems on Activity Based Costing [Simple Problems only]