

**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: - Recent Advances in Cost Auditing and Cost System**  
**Course code: - 207-II**

**Objectives:**

1. To aware students with the recent trends in Cost Accounting and Cost Systems.
2. To acquaint students with Standards and applications Of Cost Accounting
3. To familiarize students with GST and Productive Audit.
4. To acquaint students with recent trends in Cost Accounting.

<b>Unit No</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Skill to developed</b>
1	<b>Cost Accounting Standards (CAS)</b>	2,4,5,and 8 to24 (Drafts And Amendments' Subjects to Finalization from time to time)	Knowledge of Application of Cost Accounting Standards
2	<b>Basics of GST audit And Productive Audit.</b>	<ul style="list-style-type: none"> <li>• Meaning of GST Audit, Its applicability, Qualification and Disqualification of Auditor .Features, Scope and Benefits</li> <li>• Procedure for conducting of and reporting under GST Audit</li> <li>• Meaning, Features, scope and Benefits of Productive Audit.</li> <li>• Problems of Productive Audit and Means to overcome these Problems.</li> </ul>	Detail understanding of GST and Productive Audit
3	<b>Enterprise Resource Planning (ERP)</b>	<ul style="list-style-type: none"> <li>• Introduction, Meaning, Features, Benefits &amp; Limitations Of ERP Benefits of Implementation of ERP</li> <li>• E–Costing -Features</li> </ul>	In -Depth knowledge of ERP

4	<b>Recent Trends In Cost Accounting</b>	<b>Introduction to Various techniques &amp; tools of Manufacturing and its impact On Costing :</b> <ul style="list-style-type: none"> <li>• Six Sigma</li> <li>• 5 S</li> <li>• TQM</li> <li>• Kaizen Technique.</li> <li>• Lean Manufacturing</li> <li>• Total Productive Maintenance</li> <li>• Business Process Re-Engineering</li> <li>• Artificial Intelligence</li> <li>• Robotics Manufacturing</li> </ul>	Knowledge about recent trends in Cost Accounting.
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