

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

**1. Cost Accounting - IV**

***Modules at a Glance***

| <b>Sr. No.</b> | <b>Modules</b>                                                          | <b>No. of Lectures</b> |
|----------------|-------------------------------------------------------------------------|------------------------|
| 01             | Budgeting and Budgetary Control                                         | 15                     |
| 02             | Absorption Costing and Marginal Costing Cost Volume and Profit Analysis | 15                     |
| 03             | Managerial Decision Making                                              | 15                     |
| 04             | Standard Costing and Variance Analysis                                  | 15                     |
| <b>Total</b>   |                                                                         | <b>60</b>              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Budgeting and Budgetary Control</b>                                                                                                                                                                                                                                                                                                                                                                                                                             |
|         | Meaning & objectives, Advantages and limitations of budgets<br>Functional budgets, fixed and flexible budgets<br>Zero based budgeting, performance budgeting<br><i>Practical problems of preparing flexible budgets and functional budgets</i>                                                                                                                                                                                                                     |
| 2       | <b>Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis</b>                                                                                                                                                                                                                                                                                                                                                                                    |
|         | <b>Absorption Costing and Marginal Costing</b><br>Meaning of absorption costing,<br>Introduction to marginal costing<br>Distinction between absorption costing and marginal costing<br>Advantages and limitations of marginal costing<br><b>Cost Volume and Profit Analysis</b><br>Break even analysis meaning and graphic presentation<br>Margin of safety<br>Key factor<br><i>Practical problems based on using the marginal costing formulae and key factor</i> |
| 3       | <b>Managerial Decision Making</b>                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|         | Make or buy<br>Sales mix decisions<br>Exploring new markets<br>Plant shut down decision<br><i>Practical problems</i>                                                                                                                                                                                                                                                                                                                                               |
| 4       | <b>Standard Costing and Variance Analysis</b>                                                                                                                                                                                                                                                                                                                                                                                                                      |
|         | Preliminaries in installing of a standard cost system<br>Material Cost variance<br>Labour cost variance<br>Variable overhead variances<br>Fixed Overhead variances<br>Sales variances<br>Profit variances<br><i>Practical problems</i>                                                                                                                                                                                                                             |