



THIRD-YEAR OF BACHELOR OF COMMERCE MAJOR ACCOUNTANCY REVISED SYLLABUS ACCORDING TO CBCS NEP 2020

COURSE TITLE: COST ACCOUNTING - I
SEMESTER-V, W.E.F. 2025-2026

**RECOMMENDED BY THE BOARD OF STUDIES IN COMMERCE
AND**

APPROVED BY THE ACADEMIC COUNCIL

Devrukh Shikshan Prasarak Mandal's

Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and
Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh.
Tal.Sangmeshwar, Dist. Ratnagiri-415804, Maharashtra, India

Academic Council Item No: 02/2025

Name of the Implementing Institute	:	Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh. Tal. Sangmeshwar, Dist. Ratnagiri-415804,
Name of the Parent University	:	University of Mumbai
Name of the Programme	:	Bachelor of Commerce
Name of the Department	:	Commerce
Name of the Class	:	Third Year
Semester	:	Five
No. of Credits	:	02
Title of the Course	:	Cost Accounting – I
Course Code	:	C302BKT
Name of the Vertical in adherence to NEP 2020	:	Minor
Eligibility for Admission	:	Any Second Year B.Com Pass seeking Admission to Degree Programme in adherence to Rules and Regulations of the University of Mumbai and Government of Maharashtra
Passing Marks	:	40%
Mode of Assessment	:	Formative and Summative
Level	:	UG
Pattern of Marks Distribution for TE and CIA	:	30:20
Status	:	NEP-CBCS
To be implemented from Academic Year	:	2025-2026
Ordinances /Regulations (if any)		

Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce and Vid. Dadasaheb Pitre Science College, Devrukh (An Autonomous College Affiliated with University of Mumbai)

Syllabus for Third Year of Bachelor of Commerce in Banking

(With effect from the academic year 2025-2026)

SEMESTER-V

Paper No.— I

Course Title: Cost Accounting - I

No. of Credits - 02

Type of Vertical: Minor

COURSE CODE: C302BKT

Learning Outcomes Based on BLOOM's Taxonomy:

After completing the course, the learner will be able to...

Course Learning Outcome No.	Blooms Taxonomy	Course Learning Outcome
CLO-01	Understand	Understand the Objectives and scope of Cost Accounting
CLO-03	Analyze	Analyze the Classification of costs

Syllabus for Third Year of Bachelor of Commerce in Banking
(With effect from the academic year 2025-2026)

SEMESTER-V

Paper No.– I

Course Title: Cost Accounting - I

No. of Credits - 02

Type of Vertical: Minor

COURSE CODE: C302BKT

COURSE CONTENT			
Module No.	Content	Credits	No. of Lectures
1	Introduction to Cost Accounting (a) Objectives and scope of Cost Accounting (b) Cost centers and Cost units (c) Cost classification for stock valuation, Profit measurement, Decision making and control (d) Coding systems (e) Elements of Cost Cost behavior pattern, Separating the components of semi-variable costs	01	15
2	Classification of Costs and Cost Sheet Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Note- Simple practical problems on preparation of cost sheet	01	15
	Total	02	30

Access to the Course

The course is available for all the students admitted for Third Year Bachelor of Commerce.

Methods of Assessment

The assessment pattern would be 30:20, 60% for Semester End Examination (SEE) and 40% for Continuous Internal Assessment (CIA). The structure of the SEE and CIA would be as recommended by the Board of Studies and approved by the Board of Examination and the Academic Council of the college.

Term End Evaluation (60 Marks) Converted into 30 marks

Question Paper Pattern

Time: 2 hours

Question No.	Unit/s	Question Pattern	Marks
Q.1	All	MCQs or concepts	12
Q.2	I	Problem solving	12
Q.3	I	Problem solving or theory	12
Q.4	II	Problem solving	12
Q.5	II	Problem solving or theory	12
		Total	60

Internal evaluation (40 Marks) Converted into 20 Marks

Sr. No.	Description	Marks
1	Mid Term Examinations	20
2	Active Participation in teaching learning Process	10
3	Subject related activities as assigned by the teacher	10
	Total	40

Grading Scale

The grading scale used is O to F. Grade O is the highest passing grade on the grading scale, and grade F is a fail. The Board of Examinations of the college reserves the right to change the grading scale.

References :

Cost Accounting: A Managerial Emphasis

Authors: Horngren, Foster, and Datar. This book provides a comprehensive understanding of cost accounting from a managerial perspective.

Cost Accounting

Authors: Pillai and Bhagavathi. A detailed guide covering various aspects of cost accounting principles and practices.

Cost Accounting: Methods and Problems

Author: B.K. Bhar. This book delves into different costing methods and the challenges associated with them.

Cost Accounting

Author: S.P. Iyengar. An insightful resource that explains the fundamentals and applications of cost accounting.

Advanced Cost Accounting

Author: N.K. Prasad. This book covers advanced topics in cost accounting, suitable for in-depth study.