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

COURSE TITLE: COST ACCOUNTING - II

SEMESTER-VI, 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	:	Sixth
No. of Credits	:	02
Title of the Course	:	Cost Accounting – II
Course Code	:	C308BKT
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)		

Syllabus for Third Year of Bachelor of Commerce in Banking

(With effect from the academic year 2025-2026)

SEMESTER-VI **Paper No.— II**

Course Title: Cost Accounting - II **No. of Credits - 02**

Type of Vertical: Minor **COURSE CODE:** C308BKT

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	Evaluate	Evaluate the Marginal Costing / Standard Costing techniques
CLO-03	Analyze	Analyze the process Process Costing and joint and by-products

Syllabus for Third Year of Bachelor of Commerce in Banking

(With effect from the academic year 2025-2026)

SEMESTER-VI | **Paper No.– II**

Course Title: Cost Accounting - II | **No. of Credits - 02**

Type of Vertical: Minor | **COURSE CODE:** C308BKT

COURSE CONTENT			
Module No.	**Content**	**Credits**	**No. of Lectures**
1	**Introduction to Marginal Costing / Standard Costing** Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. **Note**-Simple Practical problems based on Marginal Costing excluding decision making Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. **Note**-Simple Practical problems based on Material and labour variances excluding sub- variances	01	15
2	**Process Costing** Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit **Note-** Simple Practical problems Process Costing and joint and by-products	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. Publisher: Pearson.
Cost Accounting
Authors: Pillai & Bhagavathi. This text covers fundamental concepts and practices in cost accounting. Publisher: S. Chand.
Cost Accounting TYBCom Sem 6
Authors: L.N. Chopde & Others. Tailored specifically for TYBCom Semester VI students, this book aligns with the Mumbai University syllabus. Publisher: Sheth Publication.
Cost Accounting TYBCom Sem 6
Authors: Ainapure & Ainapure. This book is designed according to the Mumbai University curriculum for Semester VI. Publisher: Manan Prakashan.
Cost Accounting TYBCOM Sem VI
Authors: L.N. Chopde & Others. Available in the SVKM library, this book is a useful resource for TYBCOM students.