



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

COURSE TITLE: COST ACCOUNTING
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: _____

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	:	Accountancy
Name of the Class	:	Third Year
Semester	:	Six
No. of Credits	:	04
Title of the Course	:	Cost Accounting
Course Code	:	
Name of the Vertical in adherence to NEP 2020	:	Major and Minor
Eligibility for Admission	:	Any Third Year Semester Five 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	:	60:40
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 Accountancy

(With effect from the academic year 2025-2026)

SEMESTER-VI

Paper No.— II

Course Title: Cost Accounting

No. of Credits - 04

Type of Vertical: Major and Minor

COURSE CODE:

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 concepts of Cost Control Accounts
CLO-02	Apply	Apply the Contract Costing methods
CLO-03	Analyze	Analyze the process Process Costing and joint and by-products
CLO-04	Evaluate	Evaluate the Marginal Costing / Standard Costing techniques

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

SEMESTER-VI

Paper No.– II

Course Title: Cost Accounting

No. of Credits - 04

Type of Vertical: Major and Minor

COURSE CODE:

COURSE CONTENT			
Module No.	Content	Credits	No. of Lectures
1	Cost Control Accounts Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts	01	15
2	Contract Costing Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems	01	15
3	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
4	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
	Total	04	60

Access to the Course

The course is available for all the students admitted for Bachelor of Commerce as a Major or a minor. The students seeking admission in other disciplines may select the course as a minor considering the terms and conditions laid down by the University of Mumbai, the Government of Maharashtra, and the college, from time to time.

Forms of Assessment

The assessment of the course will be of Diagnostic, Formative and Summative type. At the beginning of the course diagnostic assessment will be carried out. The formative assessment will be used for the Continuous Internal Evaluation whereas the summative assessment will be conducted at the end of the term. The weightage for formative and summative assessment will be 30:20. The detailed pattern is as given below.

Term End Evaluation (60 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	II	Problem solving	12
Q.4	III	Problem solving	12
Q.5	IV	Problem solving or theory (All Unit)	12
	Total		60

Internal evaluation (40 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.