

GANPAT UNIVERSITY																
FACULTY OF SOCIAL SCIENCES AND HUMANITIES																
Programme		Bachelor of Commerce				Branch / Spec.		General								
Semester		IV				Version		1.0.0.0								
Effective from Academic Year				2025-26		Effective for the Batch Admitted in				July 2024						
Subject Code		BCOM205		Subject Name		Cost Accounting										
Teaching Scheme						Examination Scheme (Marks)										
(Per week)		Lecture (DT)		Practical (Lab.)		Total				CE		SEE		Total		
		L	TU	P	TW											
Credit		04	00	00	00		04		Theory		50		50		100	
Hours		04	00	00	00		04		Practical		00		00		00	
Pre-requisite:																
Student should be aware of basic Knowledge of Accountancy																
Objective:																
To provide the students with conceptual understanding about the key functions of the Cost Accounting process of managing organizations																
Learning Outcomes/Course Outcome:																
On successful completion of the course, the students will be able to:																
Co-1 Students will learn concepts of cost accounting and cost standard																
Co2-Students will learn practical Calculation in cost of process and product																
Co3-Students will learn practical Calculation in cost of services costing																
Co-4 Students will learn practical Knowledge of Contract costing, Job costing and batch costing																
Mapping of PO-CO and PSO-CO:																
		Course Outcome (CO) No.	PO-CO Mapping								PSO-CO Mapping					
			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
		CO1	3	3	2	1	3	1	2	1	3	2	1	3	2	1
		CO2	2	3	1	2	3	1	2	1	2	3	1	3	2	1
		CO3	1	2	3	1	3	1	2	3	1	2	3	3	2	1
		CO4	2	3	1	2	3	1	3	2	2	3	1	3	2	1
Theory Syllabus																
Unit	Content												Hrs.			
1	Overview of Cost Accounting Theory Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting, cost Ascertainment – elements of cost, Introduction to Cost Accounting Standards CAS 1 to CAS 24. (basic introduction only)												15			
2	Process Costing (Including Joint Products & By Products Included sale of by product normal – abnormal loss with its accounting process and practice, Equivalent Production, Inter Process Profit and Transfer Price with Stock, Joint and By Products												15			
3	Operating Costing Transportation –passengers and goods cost sheet with example of passenger and ton kilometer cost, Hotel and Hospital Costing with Practical Problems to be Hospital Costing												15			
4	Contract Costing and Job Costing and Batch Costing Contract price certified work , uncertified work transfer profit to P&L account .estimated profit methods and final balance sheet of Contract accounting . Cost sheet of batch and job costing												15			
	Exam: Theory 30%, Numerical 70%															
Text Book:																
	Cost accounting principal and practice S.N Maheswari- Mittal Mahavir publication															
Reference Books:																
	• B, B. (2016). Cost Accounting: Theory and Practices . New Delhi: PHI Learning.															

	<ul style="list-style-type: none"> <li>• Dutta, M. (2016). Cost Accounting: Principles and Practices. New Delhi: Peaarson.</li> <li>• J, N. (2016). Advanced Cost Accounting. New Delhi: Kalyani Publishing House.</li> <li>• Jawahar Lal, S. S. (2016). Cost Accounting. New Delhi: Tata McGraw Hill .</li> <li>• M, W. (2016). Cost Accounting. New Delhi: Himalaya Publishing House.</li> <li>• N, A. M. (2016). Cost Accounting: Principles and Practices. New Delhi: Vikas Publishing House..</li> </ul>
<b>Online Resource:</b>	
	<a href="https://kcg.gujarat.gov.in">https://kcg.gujarat.gov.in</a>