Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V
Title of the Course: Techniques of Costing-I
With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
B.Com.	TOC304MJ	Major Mandatory	4	4

Course Objectives:
1. To prepare learners to understand the basic techniques in Cost Accounting
2. To understand the application of Cost Accounting techniques.
3. To enable the learners to prepare various types of Budgets.
4. To learn the basic concept of Uniform Costing and Inter-firm comparison.
5. To enhance the knowledge of students about MIS and Supply Chain Management.

Unit	Title and Contents	No. of Lectures
1	**Marginal Costing:** 1.1 Meaning of Marginal Cost and Marginal Costing 1.2 Meaning and Concepts of Fixed Cost, Variable Cost, Semi-Variable Cost, Contribution, Profit-Volume Ratio, Break-Even Point, Angle of Incidence, and Margin of Safety. 1.3 Cost-Volume-Profit-Analysis: Assumptions and Limitations of Cost-Volume-Profit-Analysis 1.4 Application of Marginal Costing Technique: Make or Buy Decision, Acceptance of Export Order & Limiting Factors 1.5 Ethical and Non-Financial Considerations relevant to Decision Making. 1.6 Numerical Problems	**15**
2	**Budgetary Control:** 2.1 Definition and Meaning of Budget and Budgetary Control. 2.2 Objectives, Essentials, and Procedure of Budgetary Control 2.3 Advantages and Limitations of Budgetary Control 2.4 Types of Budgets 2.5 Zero Base Budgeting 2.6 Numerical problems based on types of budgets	**15**
3	**Uniform costing and Inter-Firm Comparison:** 3.1 Meaning, Objectives, Features, Advantages, and Disadvantages of Uniform Costing 3.2 Uniform Cost Manual: Meaning and Contains	**15**

	3.3 Requisites for installation of Uniform Costing 3.4 Inter-Firm Comparison: Meaning, Objectives, Pre-requisites, Advantages, and Disadvantages of Inter-Firm Comparison, Measures to overcome the limitations, Types of Inter-Firm Comparison, Case Studies on Inter-Firm Comparison	
4	**MIS and Supply Chain Management:** 4.1 Management Information System (MIS): Introduction, features, and procedure, preparation of MIS Report 4.2 MIS as a tool for Decision-Making 4.3 Supply Chain Management (SCM): Meaning, Features, and Models of SCM 4.4 Ways to enhance efficiency in Supply Chain Management (Theory Only)	**15**

Course Outcomes: After completion of the course, students will be able to:

1. Remember the concepts and techniques of cost accounting, budgeting, and management information systems.
2. Understand the marginal costing and budgeting techniques.
3. Apply costing techniques and budgetary control to make informed business decisions.
4. Analyse the impact of budgetary control on business performance and strategy.
5. Evaluate the effectiveness of cost accounting and budgeting systems in achieving organizational goals.

Internship for Students if any: Not Applicable
List of Recommended Books and Study Materials:
1. Cost Accounting: Principles and Practices, Jawahar Lal & Seema Shrivastava Tata by McGraw Hill New Delhi. 2. Advanced Cost Accounting and Cost Systems, Ravi M. Kishore by Taxman's, New Delhi 3. Cost Accounting Theory and Problems, S. N. Maheshwari by Mittal Shree Mahavir Book Depot, New Delhi 4. Advanced Cost Accounting, Jain and Narang by Kalyani Publication, New Delhi 5. Horngren's Cost Accounting Managerial Emphasis, Srikant M Datar & Madhav V Rajan by Pearson, Noida, UP 6. Cost Accounting-Principles and Practices, Dr. M.N. Arora by Vikas Publishing House, New Delhi 7. Cost Accounting Principles and Practice, Jain Narang by Kalyani Publication, New Delhi 8. Cost Accounting Methods and Problems, B.K. Bhar by Academic Publisher, Kolkata 9. Cost Accounting, M.Y. Khan, P.K. Jain by Tata McGraw Hill Private Limited, New Delhi 10. Advanced Cost and Management Accounting, V.K. Saxena & C.D. Vashist, Sultan Chand and Sons, New Delhi

11. Cost and Management Accounting, Inamdar S.M., Everest Publishing House
12. Study Materials of Chartered Accountants Program by ICAI, New Delhi
13. Study Materials of Cost and Management Accountants by ICMA, Kolkata
14. Study Materials of Company Secretary by ICSI, New Delhi
15. Journal of Chartered Accountants by ICAI, New Delhi
16. Journal of Chartered Accountants by ICMA, Kolkata

Scheme of Examination

Passing Marks: 40% of the Total Marks for each Head of Examination

Internal Assessment (30 Marks) and External Assessment (70 Marks)

Question Paper Pattern for External Examination

Instructions:

1. Question No. 1 is compulsory.
2. Attempt any 4 questions from Question No. 2 to 6.

Question Paper Pattern:

Q. 1-A) Fill in the blanks on all Units	= 05 Marks
Q. 1-B) State the True or False on all Units	= 05 Marks
Q. 2: Numerical Problem on Unit-1	= 15 Marks
Q. 3: Numerical Problem on Unit-2	= 15 Marks
Q. 4: Theory Question on Unit-3	= 15 Marks
Q. 5: Theory Question on Unit-4	= 15 Marks
Q. 6: Write Short Notes on all Units (Any 3 out of 4)	= 15 Marks