

SYLLABUS FOR THE ACADAMIC YEAR 2015-2016

Subject: Cost & Works Accounting –II

Class: T.Y.BCOM.

TERM-I

| S.No. | Name of the Topic |
|--------------|--|
| 1 | Overheads: 6 |
| | Meaning and definition of overheads |
| | Classification of overheads |
| | |
| 2 | Accounting of Overheads (Part-I) |
| | Collection and Allocation of overheads. |
| | Apportionment and Re-apportionment of |
| | overheads |
| | |
| 3 | Accounting of Overheads (Part-II) |
| | Absorption - Meaning ,Methods of |
| | Overhead Absorption |
| | Under and Over Absorption of overheads- |
| | Meaning, |
| | Reasons and Accounting treatment |
| | |
| 4 | Activity Based Costing |

| | |
|--|--|
| | Definitions-Stages in Activity Based |
| | Costing |
| | Purpose and Benefits of Activity Based |
| | Costing |
| | Cost Drivers |
| | Problems on Activity Based Costing |
| | [Simple Problems only] |

TERM-II

| S.No. | Name of the Topic |
|----------|--|
| 5 | Methods of Costing |
| | Introduction to Methods of Costing. |
| | Job Costing- Meaning, Features, Advantages and |
| | Limitations |
| | |
| 6 | Contract Costing |
| | Meaning and Features of Contract Costing |
| | Work Certified and Uncertified, |
| | Escalation clause, |

| | |
|----------|--|
| | Cost Plus contract, work-in- progress |
| | Profit on incomplete contract |
| | |
| 7 | Process Costing |
| | Meaning and features of process costing |
| | Preparation of process accounts |
| | including normal and abnormal loss/gain |
| | Joint Products and By Products [Theory Only] |
| | |
| 8 | Service Costing: |
| | Meaning, Features and Applications. |
| | Cost Unit-Simple and composite |
| | Cost Sheet for Motor transport service |
| | Cost Statement for Hospital |
| | and Hotel Organization |