

B.Com.

Paper No. CP 4.1 - Semester IV

Cost Accounting

General:

- The level of questions should be lower than that of B.Com. (Hons.).
- The numerical portion of the question paper to be higher than the theoretical part.
- No. of lectures

Unit I – 8

Unit II – 10+2 = 12

Unit III – 8-4 = 4

Unit IV – 10+2 = 12

Unit V – 15

Unit VI – 4

Unit VII – 15

Unit VIII – 5

Total = 75 lectures

Unit wise guidelines

Unit II:

- Brief introduction to purchase procedure should be given to students but not to be asked in exams.
- No numerical question to be asked from ABC analysis.

Unit III:

- Numerical question only from labour turnover.

Unit VII:

- Only sales break-even point to be covered.
- Product mix decision to include consideration of key factor also.

Unit VIII:

- Numerical question not to be asked from cash budget.

