

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester III
(To be implemented from Academic Year- 2017-2018)**

**Group A: Advanced Accounting, Corporate Accounting and
Financial Management**

3. Advanced Cost Accounting

Modules at a Glance

SN	Modules	No. of Lectures
1	Marginal Costing, Absorption Costing & Management Decision	15
2	Standard Costing	15
3	Budgetary Control	15
4	Operating Costing	15
Total		60

SN	Modules/ Units
1	Marginal Costing, Absorption Costing & Management Decision
	<ul style="list-style-type: none"> • Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis - Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and Various Decision Making Problems • Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level - Performance Evaluation - Alternative Methods of Production, Cost Reduction & Cost Control
2	Standard Costing
	<ul style="list-style-type: none"> • Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards - Theory and Problems based on Analysis of Variances of Sales, Materials, Labour and Overheads including Sub-variances
3	Budgetary Control
	<ul style="list-style-type: none"> • Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets - Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets
4	Operating Costing
	<ul style="list-style-type: none"> • Meaning of Operating Costing - Determination of Per Unit Cost - Collection of Costing Data - Practical Problems based on Costing of Hospital, Hotel and Goods & Passenger Transport