

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester I
with Effect from the Academic Year 2016-2017

Elective Courses (EC)

2. Cost Accounting -
Introduction and Elements of Cost-I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	15
2	Material Cost	15
3	Labour Cost	15
4	Overheads	15
Total		60



Salita
I/C Principal
Sahyadri Shikshan Seva Mandal's
Arts and Commerce College
Juchandra, Naigaon (E).

Sr. No.	Modules / Units
1	Introduction to Cost Accounting
	Evolution Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases Cost Allocation and Apportionment Coding System Essentials of Good Costing System
2	Material Cost
	Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)
3	Labour Cost
	Labour Cost: The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes
4	Overheads
	Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads



Zalita
 I/C Principal
 Sahyadri Shikshan Seva Mandal's
 Arts and Commerce College
 Juchandra, Naigaon (E).

Revised Syllabus of Courses of B.Com.(Accounting and Finance)
Programme at Semester I
with effect from the Academic Year 2016-2017

Reference Books

Reference Books
Financial Accounting - Elements of Financial Accounting - Paper I • Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi • Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi • Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi • Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Financial Accounting by LeslieChandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi • Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai • Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi • Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc • Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida • Compendium of Statement and Standard of Accounting, ICAI • Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Company Accounting Standards by ShrinivasanAnand, Taxman, New Delhi • Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi • Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi • Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi • Financial Accounting a Managerial Perspective, Varadraj B. Bapat, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
Cost Accounting - Introduction and Element of Cost - Paper I • Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi • Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Cost Accounting by JawaharLal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi • Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta • Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi • Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi • Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana • Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
Financial Management (Introduction to Financial Management) - Paper I • Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi • Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi • Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi • Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi • Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi • Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi • Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi



[Signature]
H/C Principal