चार वर्षीय स्नातक पाठ्यक्रम(2024–28) वाणिज्य संकाय कोर्स कॅरिकुलम

खंड–अ:परिचय

	:पारचय		22		ग्राज		
गर्यक	मः बैचलर इन कॉम	र्स	सेमेस्टर-चतुर्थ		सत्र		
डिप्लोम	गा / डिग्री / ऑनर्स)			20	24—25		
1	कोर्स कोड	सीओएससी—11					
2	कोर्स शीर्षक	लागत लेखाकंन					
	कोर्स प्रकार	डिसीप्लिन स्फेसिफिक	कोर कोर्स (सीओएससी)				
	पूर्व अपेक्षित		आवश्यकतानुरुप				
•	(यदि हो)		. N Y	11 -4 AG	- 		
5	कोर्स लर्निंग		न वैचारिक ज्ञान प्राप्त करें और व्यवसाय में	हान वाला ।वाव	मक्का ।काराय		
	आउटकम (CLO)	लेने की समस्याओ	को हल करने में सक्षम हों.	भीज नाओं क	त सल्यांक		
		V	और समकालीन लागत प्रणालियों की लागत	Silk Gibil 4	1 °K 11		
		करें.	तत्वों को समझें और सामग्री और श्रम लागत	की गणना करें			
	Α	• लागत कावामन्न	नागत जानने के लिए लागत पत्र तैयार करने में	सक्षम.			
		• भन्नतंश नागत का	र्य.लागत, बैच लागत और प्रक्रिया लागत निर्धा	रेत करें.			
_	क्रेडिट महत्व	4 केडिट	केडिट = 15घंटे का अध्ययन/प्रि	क्षिण / प्रवेक्ष	ण		
6	कुल अंक		न्तम पूर्णाकं—100 अंक	उर्त्तीण	ांक−40		
7							
র্বা এ—	-बः कोर्स की विषय [्]	गणन कालखंड (०१ घंटा	प्रति कालखंड)=60 कालखंड (60घंटे)			
इकाई	1 114051 (1405)				कालखंड		
হ্বদগহ		**************************************			की संख्य 15		
1	लागत लेखांकन की अवधारणा और प्रकृति—परिव्यय एवं परिव्ययांकन की अवधारणा, परिव्ययांकन का महत्व और विशेषताएं, लागत वर्गीकरण, लागत इकाई की अवधारणा, लागत						
	परिव्ययांकन का महत्	त्व और विशेषताएं, लागत	प्रापना. सामग्री के लिए लेखाकंन – प्र	ात्यक्ष और			
	केंद्र, एक आदर्श ला	गत लखा प्रणाला का स्थ	ग्री के मूल्यांकन का सिद्धांत, सामग्री	नियंत्रण,			
	। — जन्म किया के	जरेका गर्व कारी स्कध ी	नेयत्रण —अथ और स्कंध ।नयत्रण का	((पभ्नाप्र,			
2	ाप चापन भाग न	वान का अर्थ और श्रम	लागत का वंगाकरण, एक आदर	। मणपूरा	15		
2	ा क्याचार गाउँ विकास की रि	श्रम लागत—श्रम लागत का अर्थ और श्रम लागत का वर्गीकरण, एक आदर्श मजदूरी भुगतान पद्धति की विशेषताएँ और प्रेरणात्मक / प्रोत्साहन प्रणाली की आवश्यकता, समय एवं					
	ि चर्चा पर्वति व्याप-सद्भागिता कर्मचारी / श्रम उत्पादकता आर लागत , श्रम लाग ता						
	Aviam ander	श्रम आवर्त पारिश्रमिक एव प्रेरणात्मक योजनीए (शवन एव हाल्ता)					
	ची चार्चितास	_ गरिभाषा एत त्रगीकरण	उत्पादन उपारव्यय —लागत का अ	11907 34			
	अविभाजन, लागत	अवशोषण का आशय	एवं विधियाँ , उपरिव्ययों का कम	पा जापप			
	अवशोषण का लेखा,	प्रशासन विक्रय एवं वित	रण उपरिव्यय निर्धारण की विधियां. उपरिव्ययांकन की अवधारणा एव आ	 वश्यकता ,	15		
3	इकाई एवं उत्पादन	पारव्ययाकन—उत्पादन उ च विकासात्र तैसार कर	रना, निविदा मूल्य की गणना। परि व्यन	य लेखोंका			
	बागपत्रत्र देव बाग	(1 1997-197 (1917 97)	,				
	ि विनीस लेखों से (मि	न्यन्येयमधान् ।					
	वित्तीय लेखों से (मि	ालान)समाधान हेक्न गुण्यायांकन में लाग	ात निर्धारण की विधियाँ , वृद्धि वाक्यां	श,अतिरिक्त	15		
4	ठेका परिव्ययांकन-	ालान)समाधान । ठेका परिव्ययांकन में लाग जी मण्डिययांकन—उपकार्य	ात निर्धारण की विधियाँ , वृद्धि वाक्यां लागत का आशय, उपकार्य लागत	श,अतिरिक्त ।पत्र तैयार	15		
4	वेका परिव्ययांकन— लाभ वेका ,उपका	ालान)समाधान । ठेका परिव्ययांकन में लाग् र्य परिव्ययांकन—उपकार्य समहत्वासन का	ात निर्धारण की विधियाँ , वृद्धि वाक्यां लागत का आशय, उपकार्य लागत आशय एवं आधनिक उद्योग में समृह	श,अतिरिक्त ।पत्र तैयार लागत का	15		
4	ठेका परिव्ययांकन— लाभ ठेका ,उपका करना , समूह परिव	ालान)समाधान । ठेका परिव्ययांकन में लाग् र्य परिव्ययांकन—उपकार्य ययांकन, समूहलागत का	ात निर्धारण की विधियाँ , वृद्धि वाक्यां लागत का आशय, उपकार्य लागत आशय एवं आधुनिक उद्योग में समूह क्या परिव्ययांकन का आशय एवं प्रये	श,अतिरिक्त १पत्र तैयार लागत का १ग, प्रक्रिया	15		
4	ठेका परिव्ययांकन— लाभ ठेका ,उपका करना , समूह परिव प्रयोग,प्रक्रिया अथव परिव्ययांकन में ला	ालान)समाधान। ठेका परिव्ययांकन में लाग् र्य परिव्ययांकन—उपकार्य ययांकन, समूहलागत का ा विधि परिव्ययांकन—प्रद्रि गत निर्धारण की विधियाँ	ात निर्धारण की विधियाँ , वृद्धि वाक्यां लागत का आशय, उपकार्य लागत आशय एवं आधुनिक उद्योग में समूह क्या परिव्ययांकन का आशय एवं प्रये , सामान्य क्षय , असामान्य क्षय एवं	श,अतिरिक्त १पत्र तैयार लागत का १ग, प्रक्रिया	15		
4	वेका परिव्ययांकन— लाभ वेका ,उपका करना , समूह परिव प्रयोग,प्रक्रिया अथव परिव्ययांकन में ला	ालान)समाधान । ठेका परिव्ययांकन में लाग् र्य परिव्ययांकन—उपकार्य ययांकन, समूहलागत का ा विधि परिव्ययांकन—प्रवि गत निर्धारण की विधियाँ जंगक—उत्पाद एवं उपोव	ात निर्धारण की विधियाँ , वृद्धि वाक्यां लागत का आशय, उपकार्य लागत आशय एवं आधुनिक उद्योग में समूह क्या परिव्ययांकन का आशय एवं प्रये , सामान्य क्षय , असामान्य क्षय एवं त्याद का लेखांकन।	श,अतिरिक्त ।पत्र तैयार लागत का ।ग, प्रक्रिया असामान्य			
4 प्रमुख शब्द	वेका परिव्ययांकन— लाभ वेका ,उपका करना , समूह परिव प्रयोग,प्रक्रिया अथव परिव्ययांकन में ला	ालान)समाधान । ठेका परिव्ययांकन में लाग् र्य परिव्ययांकन—उपकार्य ययांकन, समूहलागत का ा विधि परिव्ययांकन—प्रवि गत निर्धारण की विधियाँ जंगक—उत्पाद एवं उपोव	ात निर्धारण की विधियाँ , वृद्धि वाक्यां लागत का आशय, उपकार्य लागत आशय एवं आधुनिक उद्योग में समूह क्या परिव्ययांकन का आशय एवं प्रये , सामान्य क्षय , असामान्य क्षय एवं	श,अतिरिक्त ।पत्र तैयार लागत का ।ग, प्रक्रिया असामान्य			

खंड-सः अध्ययन स्त्रोत् / साधन पाठ्य पुस्तक,संदर्भग्रंथ एवं अन्य अनुशंतित ग्रंथः-1. जैन एस.पी. और नारंग के.एल., लागत लेखांकनय कल्याणी, नई दिल्ली. 2. अरोड़ा एम.एन., लागत लेखांकन,सिद्धांत और अश्यास, विकास, नई दिल्ली. 3. जवाहर लाल लागत लेखांकन, मैकग्रा हिल एजुकेशन 4. एम.एल. अग्रवाल एवं के.एल.गुप्ता] साहित्य भवन आगरा, हिन्दी एवं अंग्रेजी माध्यम. 5. डॉ.बी.के. मेहता, एसबीपीडी, पब्लिशिंग हाउस, आगरा, हिंदी और अंग्रेजी माध्यम. नोट:- शिक्षार्थियों को पाठ्य पुस्तकों के नवीनतम संस्करण का उपयोग करने की सलाह दी जाती है। संदर्भग्रथ: 1. बनर्जी, बी. लागत लेखांकन सिद्धांत और व्यवहार नई दिल्ली. 2. टैक्समैन की लागत लेखांकन, नई दिल्ली 3. अयंगर, एस.पी. लागत लेखांकन,सुल्तान चंद एंड संस. माहेश्वरी एस.एन., लागत लेखांकन में उन्नत समस्याएं और समाधानय सुल्तान चंद, नई दिल्ली. ऑनलाईन स्त्रोत:- ई-स्त्रोत/ई-पुस्तक/ई-पोर्टलः https://onlinecourses.nptel.ac.in/noc23 mg81/preview https://sultan-chand.com/books/view/604 https://www.youtube.com/playlist?list=PLaAhQ2ofZZRBTKhB-Moy11opzd18YAstV https://www.youtube.com/watch?v=-d3bMxsxzQY https://www.youtube.com/playlist?list=PLJ 81 DlRlyecX0A3ajkTVmpIeeU uzHg खंड-दः आंकलन और मूल्याकंन अनुशंसित सतत् मूल्याकंन प्रविधिः सतत् आंतरिक मूल्याकंन (CIA) : 30 अंक पंणीक – 100 अंक 70 अंक अंत सेमेस्टर परीक्षा (ESE) परीक्षा उच्चतर आंतरिक जॉच परीक्षा / प्रश्नोत्तरी परीक्षा(दो): 20+20 आंतरिक सतत् आंतरिक प्राप्तांक+कार्यभार में प्राप्तांक— 30 कार्यभार / सेमीनार+उपस्थिति:--10 मुल्याकंन (CIA): के परिप्रेक्ष्य में अधिग्रहित 30 कुल अंक-(कोर्स शिक्षक द्वारा) किया जावेगा. दो खंड- अ तथा ब अंत सेमेस्टर परीक्षाः खंड—अ:- प्र.01—वस्तुनिष्ठ प्रश्न—10x1=10 अंक, एवं प्र.02— लघुउत्तरीय प्रश्न— 5x4=20 अंक (ESE) खंड—बः— वर्णात्मक प्रकार के प्रश्न— 2 प्रति इकाई में से 1—1 प्रश्न हल करना—4**x10=40 अंक**

Bumasi 200.6.

हस्ताक्षर-सदस्य एवं संयोजक (केन्द्रीय अध्ययन मंडल):-

my modern

FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

Program: Bachelor in Commerce Course Code COSC-11	PART-A: Introduction							
Commerce (Diploma/Degree/Honors) 1 Course Code COSC-11 2 Course Title Cost Accounting Course Type Discipline Specific Course (COSC) 4 Pre-requisite (if any) 5 Course Learning Outcomes (CLO) • Acquire conceptual knowledge of cost accounting and able to solve various decision-making problems that takes place in business. • Evaluate the costs and benefits of different conventional and contemporary costing systems • Understand different elements of cost and calculate material and labour cost. • Able to prepare cost sheet to know the cost of a product. • Determine contract cost, ob-cost, batch cost, & process cost. 6 Credit Value 4 Credits Credit = 15 Hours-learning & Observation 7 Total Marks Max. Marks: 100 Minimum Passing Marks: 40 PART −B: Content of the Course Total No. of Teaching-learning Periods (01 Hr. per period)-60 Periods (60 Hours) Unit Concept and Nature of Cost Accounting: Meaning of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, Cost center, Establishment of an Idle cost accounting system. Accounting for Material: Direct and indirect material, Valuation of material, Principal of valuation of material, Material control, Purchases, Objective and functions of purchase department, Inventory control-Meaning and techniques of inventory control. Employee Cost: Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost Labour cost control-techniques, Employee turnover, Remuneration and Incentive schemes (Rowan and Halsey Plan only) Overheads - Definition and classification, Production overheads-allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of cover-absorption & under-absorption of overheads, Administration and selling & distribution overheads. Unit-3 Unit-3 Contract Costing-Methods of cost determination in contract costing, Preparation of Job Cost Sheet, Batch Costing, Meaning of Job Cost, Pr	Progra	ım : B	achelor in	Semes	ter- IV	Session: 2024-	25	
1 Course Code 2 Course Title 3 Course Type 4 Pre-requisite (if any) 5 Course Learning Outcomes (CLO) 6 Credit Value 7 Total Marks 6 Credit Value 7 Total No. of Teaching-learning Periods (01 Hr. per period)-60Periods (60Hours) Unit-1 Concept and Nature of Cost Accounting: Meaning of cost and costing, Importance and features of costing, Cost classification, Concept of avaluation of material, Principal of valuation of material, Principal of valuation of material, Principal of valuation of material, Material Control, Purchases, Objective and functions of purchase department, Inventory control, Purchases, Objective and functions of purchase department, Inventory control, Purchases, Objective and functions of purchase department, Inventory control, Purchases, Objective and apportionment of cost Labour cost control-techniques, Employee productivity and cost Labour cost control-techniques, Employee trover, Remuneration and Incentive schemes (Rowan and Halsey Plan only) Overheads - Definition and classification, Production overheads - allocation and apportionment of cost Meaning and Methods of cost absorption, Treatment of over-absorption & under-absorption of overheads, Administration and selling & distribution overheads. Unit-4 Unit-4 Unit-4 Unit-4 Unit-4 Unit-4 Unit-4 Unit-4 Costing Meaning of Batch Cost and its application in today's Industry. Process Costing Meaning of Batch Cost and its application in today's Industry. Process Costing Meaning and paportionand alborn of cost determination in contract costing, Becalation of Cost Accounting Meaning of Batch Cost and its application in today's Industry. Process Costing Meaning of Batch Cost and its application in today's Industry. Process Costing Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Costing of Joint-product and by-product Key Words Cost Accounting, Accounting for Material, Inventory Control, Employee Cost, Overheads, Unit-Quit-Quit-Quit-Quit-Quit-Quit-Quit-Qu	_							
1 Course Code 2 Course Title 3 Course Type 4 Pre-requisite (if any) 5 Course Learning Outcomes (CLO) 6 Credit Value 7 Total Marks 6 Credit Value 7 Total No. of Teaching-learning Periods (01 Hr. per period)-60Periods (60Hours) Unit-1 Concept and Nature of Cost Accounting: Meaning of cost and costing, Importance and features of costing, Cost classification, Concept of avaluation of material, Principal of valuation of material, Principal of valuation of material, Principal of valuation of material, Material Control, Purchases, Objective and functions of purchase department, Inventory control, Purchases, Objective and functions of purchase department, Inventory control, Purchases, Objective and functions of purchase department, Inventory control, Purchases, Objective and apportionment of cost Labour cost control-techniques, Employee productivity and cost Labour cost control-techniques, Employee trover, Remuneration and Incentive schemes (Rowan and Halsey Plan only) Overheads - Definition and classification, Production overheads - allocation and apportionment of cost Meaning and Methods of cost absorption, Treatment of over-absorption & under-absorption of overheads, Administration and selling & distribution overheads. Unit-4 Unit-4 Unit-4 Unit-4 Unit-4 Unit-4 Unit-4 Unit-4 Costing Meaning of Batch Cost and its application in today's Industry. Process Costing Meaning of Batch Cost and its application in today's Industry. Process Costing Meaning and paportionand alborn of cost determination in contract costing, Becalation of Cost Accounting Meaning of Batch Cost and its application in today's Industry. Process Costing Meaning of Batch Cost and its application in today's Industry. Process Costing Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Costing of Joint-product and by-product Key Words Cost Accounting, Accounting for Material, Inventory Control, Employee Cost, Overheads, Unit-Quit-Quit-Quit-Quit-Quit-Quit-Quit-Qu			Degree/Honors)					
Course Type				COSC-11				
Course Type		Cour	se Title	Cost Account	ting			
Acquire conceptual knowledge of cost accounting and able to solve various decision-making problems that takes place in business. Evaluate the costs and benefits of different conventional and contemporary costing systems Understand different elements of cost and calculate material and labour cost. Able to prepare cost sheet to know the cost of a product. Able to prepare cost sheet to know the cost of a product. Able to prepare cost sheet to know the cost of a product. Able to prepare cost sheet to know the cost of a product. Able to prepare cost sheet to know the cost of a product. Able to prepare cost sheet to know the cost of a product. Able to prepare cost sheet to know the cost of a product. Able to prepare cost sheet to know the cost of a product. Able to prepare cost sheet to know the cost of a product. Able to prepare cost sheet to know the cost of a product. Able to prepare cost sheet to know the cost of a product. Able to prepare cost sheet to know the cost of a product. Total No. of Teaching learning Periods (01 Hr. per period)-60Periods (60Hours) No. of Period Concept and Nature of Cost Accounting: Meaning of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, Cost center, Establishment of an Idle cost accounting system. Unit- 1 Concept and Nature of Cost Accounting: Meaning of cost and costing, Principal of valuation of material, Material control, Purchases, Objective and functions of purchase department, Inventory control. Meaning and techniques of inventory control. Employee Cost: Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labour cost control-techniques, Employee productivity and cost Labour cost control-techniques, Employee				Discipline Sp	ecific Course	(COSC)		
Course Learning Outcomes (CLO) **Acquire conceptual knowledge of cost accounting and able to solve various decision-making problems that takes place in solve various decision-making problems that takes place in business. **Evaluate the costs and benefits of different conventional and contemporary costing systems **Understand different elements of cost and calculate material and labour cost. **Able to prepare cost sheet to know the cost of a product. **Determine contract cost, job-cost, batch cost, & process cost. **Able to prepare cost sheet to know the cost of a product. **Determine contract cost, job-cost, batch cost, & process cost. **Able to prepare cost sheet to know the cost of a product. **Determine contract cost, job-cost, batch cost, & process cost. **Accounter of the Course Cordital State of Cost and Cost of Accounting of Cost and Cost of Accounting of Cost and Cost of Accounting of Cost and Costing, Importance and features of costing, Cost classification, Concept of cost unit, Cost center, Establishment of an Idle cost accounting system. **Unit-1** **Concept and Nature of Cost Accounting: Meaning of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, Cost center, Establishment of an Idle cost accounting system. **Accounting for Material: Direct and indirect material, Valuation of material, Principal of valuation of material, Material control, Purchases, Objective and functions of purchase department, Inventory control-Meaning and techniques of inventory control. **Employee Cost: Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labour cost control-techniques, Employee turnover, Remuneration and Incentive schemes (Rowan and Halsey Plan only)** **Overheads** Definition and classification, Production overheads*-allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of overheads. **Unit-3** **Uni								
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Credit Value				• Able to	nine contract co	ost joh-cost, batch cost, & pro	cess cost.	
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	Key W	erheads, Unit						

Quimagi Munagi

Signature of Convener & Members (CBoS):

PART- C:Learning Reso	PART- C:Learning Resources					
Text Books, Reference Books and Others						
Text Books Recommen	ided:-					
1 Iain S.P. and Narang	K.L.: Cost Accounting; Kaly	ani New Delhi	w #1.			
2 Arora M.N.: Cost Ac	counting -Principles and Prac	tice, Vikas, Ne	w Delhi			
2 Jawahar Lal · Cost A	Accounting: McGraw Hill Ed	ucation				
4 MI Agrawal & K.I	Gupta Sahitya Bhawan Agra	,(Hindi & Engli	ish Medium)			
5 Dr B K. Mehata.SBF	D.Publishing House, Agra, (H	ındı & English I	Medium)			
Note: Learners are adv	ised to use latest edition of to	ext books.				
Reference Books:		37 D II :				
1. Banarjee, B. Cost Acc	ounting - Theory and Practice	e New Deini				
2. Taxman's Cost Accou	nting ,New Delhi					
3. Iyengar, S.P. Cost Acc	counting. Sultan Chand & Son	IS	mting , Sultan Chand New Delhi			
4 Maheshwari S.N.: Adv	vanced Problems and Solution	is in Cost Accou	unting; Sultan Chand, New Delhi			
On line Resources : * e-Resources/e-books and e-learning portals:						
https://onlinecourses.nptel.ac.in/noc23 mg81/preview						
https://gultan.chand.com/hooks/view/604						
https://www.youtube.com/playlist?list=PLaAhQ2ofZZRBTKhB-Moy11opzd181AStV						
https://xarayay.youtube.com/watch?v=-d3bMxsxzOY						
https://www.youtube.com/playlist?list=PLJ_81_DIRIyecXUA3ajk1Vmplee0_uzhg						
PART -D: Assessment and Evaluation:						
Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks						
Continuous Internal Assessment (CIA): 30 Marks 70 Marks						
End Semester Exam.						
Continuous Internal	Internal Test/Quiz (2):	20 & 20	Highest marks out or			
Assessment: (CIA)	Assignment/Seminar:	10	Test/Quiz+obtained marks in best two and			
(By Course Teacher)	Total Marks:	30	Assignment shall be considered against 30			
			Marks			
End Semester	Two Section :- A & B		5 Color to Ev4-20 Marks			
Section 4 .0.1 Objective-10v1=10Marks: 0.2-Short answer type-5x4=20 Marks:						
Name and Signature of Convener & Members of (CBoS):						