

M.Com - II
Semester No. IV
0901402 Cost Accounting - II

Course Content:

Module No.	Topics / Chapters Name	% Weightage
I	<ul style="list-style-type: none"> • Creative Accounting: Concept and Prevention • Lean Accounting: Concept, Techniques of lean accounting • Presentation of Financial and Cost information to management- conceptual foundation, Types of reports, reports to management, installing a management report system, bankers and management report 	25%
II	Integrated Accounts <ul style="list-style-type: none"> • Introduction • Integrated System with separate financial and cost ledger 	25%
III	(A) Activity Based Costing <ul style="list-style-type: none"> • Concept of ABC • Characteristics, Development & Implementation of ABC • Cost Drivers and Cost Pools • Allocation of Overheads under ABC • Application of ABC (B) Learning Curve	25%
IV	Service Costing Process Costing (Only Equivalent Production Method)	25%