

KARNATAK UNIVERSITY, DHARWAD.

Ref. No. No. KU/(Aca(S&T))/(MGK-313)/2011-12/ 712

Date: 10-04-2012

NOTIFICATION

Sub: Revision of Syllabus for B.Com., semester course with effect from the academic year 2012-13 and onwards.

- Ref:** 1) BOS Res. No. 03, dt ; 28.11.2011.
2) Faculty in Commerce Res. No. 01, dt; 05.01.2012.
3) Academic Council Res. No.16, dt. 26.03.2012.
4) Vice-Chancellors Order dated ; 02-04-2012

Adverting to the above, the Principals of constituent and affiliated Arts/Science & Commerce colleges are hereby informed that the revised syllabus for B.Com- I,II, III, IV, & V, VI semesters course is implemented with effect from the academic years as shown below:

1. B.Com. I & II Semester	-	2012-13
2. B.Com. III & IV Semester	-	2013-14
3. B.Com. V & VI Semester	-	2014-15

Hence, the contents of this notification may please be brought to the notice of the students and all concerned.

The concerned syllabus may please be get through the Karnatak University,
Web Site: www.kud.ac.in.

S. H. H. H. H. H.
REGISTRAR 2/7/12

To,

1. All the Principals of Arts/Science & Commerce Constituent and Affiliated colleges for information.

Copy F.W.cs to;

1. Dean, Faculty of Commerce, P.G. Dept of studies in Commerce, K.U.Dharwad.
2. The Chairman, BOS in (UG) Commerce, PG Dept. of Studies in Commerce, K.U.Dharwad.
3. The Registrar (Evaluation) K.U. Dharwad.
4. Dr. R.M Vatnal, In charge Director, Information Technology, Exam Section, room No. 104, K.U.Dharwad, with a request to place the Notification and Syllabi in the University website: www.kud.ac.in

Copy to:

1. P.S. to Vice-Chancellor, K.U. Dharwad.
2. S.A. to Registrar, K.U. Dharwad.
3. O.S. Exam Section (Commerce) K.U.D.
4. O.S. Exam Section (Confidential) K.U.D
5. O.S. Exam Section (QP Branch) K.U.D.
6. O.S. Exam Section (GAD) K.U.D.

7. Ritendra Goel and D N Kakkar, Computer Applications in Management, New Age International, New Delhi.
8. Mukesh Dhunna and J B Dixit, IT in Business Management, Laxmi Publications, New Delhi.
9. James A Senna, IT in Business, PHI, New Delhi.
10. Rajaraman, Fundamentals of Computers, PHI, New Delhi.

B.COM FIFTH SEMESTER

Paper - 5.1: COST ACCOUNTING - I

Objectives: The paper aims to develop the conceptual knowledge and skills and familiarises the uses of cost accounting methods and techniques.

Unit - 1: **Introduction:** Meaning, nature, objectives, functions and significance of cost accounting; financial accounting v/s cost accounting; cost objects, cost units and cost centres; systems, methods and techniques of cost accounting; Installation of cost accounting system;

Unit - 2: **Cost classification:** Meaning and purpose; methods of classification - nature, elements, functions, behaviour, controllability, period, identifiability; managerial classification of cost; preparation of cost sheet.

Unit - 3: **Elements of Cost:** Material - Meaning and significance of material cost control; purchase control - procedure involved in purchase - evaluation of quotations; economic order quantity; stores control - location and functions of stores department; levels of inventory; issue control - importance of issue control; methods of pricing issues - FIFO, LIFO, Weighted Average, Base Stock and Standard Price methods; criteria of effective pricing method; inventory control techniques - periodic v/s perpetual inventory system and ABC analysis

Unit - 4: **Elements of Cost:** Labour - meaning and components of labour cost control; departments involved; time keeping and time booking - meaning and records; methods of wage payment - time rate and piece rate; types and essentials of effective incentive plans Halsey, Rowan, Taylor's Differential, Merrick's, Gantt's and Emerson's Efficiency plans; group incentive plans - meaning and features (theory only); labour turnover - meaning, reasons, effects, costs, measurement and control; treatment of idle time and overtime wages.

Unit - 5: **Elements of Cost:** Overhead Cost Control - meaning and significance, classification; primary and secondary distribution of overheads; absorption of overheads - meaning and objectives; recovery rates - single or multiple rate; actual rate v/s predetermined; methods - material and direct labour cost, direct

Suggested Readings :

1. Korth, Database System concepts, TMH, New Delhi.
2. Leon, Database Management System, Vikas Publications, New Delhi.
3. Narang, Database Management, PHI, New Delhi.
4. S. Jaiswal, Doing Business on the Internet E-Commerce, Galgotia Publications.
5. P.T. Joseph, E-Commerce, An Indian Perspective, S.J. PHI.
6. Kenneth C. Laudon, Caron Guericca Traver, 3.E-Commerce Business Technology, Pearson Education.
7. Schneider, E-Commerce, Thomson Publication, New Delhi.
8. Mukesh Dhunna and J B Dixit, IT in Business Management, Laxmi Publications New Delhi.
9. James A Senna, IT in Business, PHI, New Delhi.
10. Ritendra Goel and D N Kakkar, Computer Applications in Management, New Age International, New Delhi.

B.COM SIXTH SEMESTER**Paper – 6.1: COST ACCOUNTING – II**

Objectives: To enable students to acquaint with the applications of cost accounting tools and methods in business decision-making process and control.

- Unit – 1: Reconciliation of Cost and Financial Accounts:** Meaning, need and reasons for reconciliation; reconciliation procedure.
- Unit – 2: Methods of Costing:** Output Costing – meaning, application and cost procedure; problems relating thereto; Job Costing – meaning, application and cost procedure; problems relating thereto; Contract Costing – meaning, application and accounting treatment; job costing v/s contract costing; measurement of WIP and profits on incomplete contracts; cost plus contracts.
- Unit – 3: Methods of Costing:** Process Costing – meaning, features and application; job costing v/s process costing; process cost accounts – treatment of normal loss, abnormal loss and gains; inter-process profits; accounting for joint and by-products – meaning and features of joint and by-products; apportionment of joint costs.
- Unit – 4: Methods of Costing:** Service Costing – meaning, features and classification of service costing; operating costing – meaning and application; cost unit in operating costing; classification of cost; preparation of cost sheet of transportation, boiler house and canteen organization.
- Unit – 5: Activity-Based Costing:** Meaning and Definitions; key terms – cost objects, activities, cost pools, cost drivers, cost hierarchies; salient features of ABC;