

Solapur University, Solapur

Semester Pattern Syllabus

M. Com. I

Advanced Costing Paper – II

(w. e. f. June 2010)

Objective – To gain expert knowledge of use of costing data for decision – making and control.

Periods – 60

Course Inputs :-

Semester – I

Section – I

Marks – 50

- 1 Cost concepts in decision – making – Relevant cost, Differential cost, Incremental cost and opportunity cost.
- 2 Use of cost in pricing decisions, Cost control and cost Reduction.
- 3 Marginal Costing – Meaning and objectives, Break – even Analysis, Cost – Volume – Profit Analysis, Various decision making problems.
- 4 Reporting to Management – Different levels of Management and reporting, Forms of presentation of information classification Reports, Forms of Reporting.

Semester – II

Section – II

Periods – 60

Marks – 50

- 5 Budgetary Control – Organisation for Budgetary control system. Types of Budgets - Preparation of different types of budgets.
- 6 Standard Costing - Concepts, Types of standards. Setting of Standards for material, labour and overheads, Variance Analysis.
- 7 Uniform Costing – Meaning, nature, scope and objectives of Uniform costing, Fields covered by Uniform costing, Inter – firm comparison.
- 8 Productivity Concepts and measurement there of – overall factorial productivity, Improvement of productivity.

Reference Books for Paper – I and II-

1. Cost Accounting – Methods and Practice – B. K. Bhar
2. Cost Accounting – Jain and Narang
3. Cost Accounting – Jawahar Lal
4. Cost Accounting – Maheshwari
5. Cost Accounting – Problems and Solutions – Khanna, Pandey Ahuza.
6. Cost Accounting – Arora

Old Syllabus	Semester Pattern Syllabus (w. e. f. June 2010)
Advanced Costing Paper - II	Advanced Costing Paper – II Semester – I Section I – 50 Marks Semester – II Section II – 50 Marks



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Nature of Question Paper For Semester Pattern

• Faculty of Commerce (B.Com., M.Com.)

Model Question Paper

(w.e.f. June 2010)

Time: - 2 hrs.

Total Marks-50

- Q. 1 Multiple choice questions**
(four alternatives should be given) 10
- 1 -----
(a) (b) (c) (d)
- 2
3
4
5
6
7
8
9
10
- Q. 2 Answer the following**
(Short note/Short problem/Short answer)
- (A) 05
(B) 05
- Q. 3 Answer the following**
(Short note/Short answer/Short problem)
- (A) 05
(B) 05
- Q. 4 Answer any one (Long answer/Problem)** 10
i)
ii)
- Q. 5 Answer any one (Long answer/Problem)** 10
i)
ii)

1. Structure of the courses :-

- A) Each paper of every subject for Arts, Social Sciences & Commerce Faculty shall be of 50 marks as resolved by the respective faculties and Academic Council.
- B) For Science Faculty subjects each paper shall be of 50 marks and practical for every subject shall be of 50 Marks as resolved in the faculty and Academic Council.
- C) For B. Pharmacy also the paper shall be of 50 marks for University examination. Internal marks will be given in the form of grades.
- D) For courses which were in semester pattern will have their original distribution already of marks for each paper.
- E) For the faculties of Education, Law, Engineering the course structure shall be as per the resolutions of the respective faculties and Academic Council.

2. Nature of question paper:

A) Nature of questions.

"20% Marks - objectives question" **(One mark each and multiple choice questions)**

"40% Marks - Short notes / Short answer type questions / Short Mathematical type questions/ Problems. **(2 to 5 Marks each)**

"40% Marks - Descriptive type questions / Long Mathematical type questions / Problems. **(6 to 10 Marks each)**

- B) Objective type question will be of multiple choice (MCQ) with four alternatives. This answer book will be collected in first 15 minutes for 10 marks and in first 30 minutes for 20 marks.
Each objective question will carry one mark **each**.
- C) Questions on any topic may be set in any type of question. All questions should be set in such a way that there should be permutation and combination of questions on all topics from the syllabus. As far as possible it should cover entire syllabus.
- D) There will be only five questions in the question paper. All questions will be compulsory. There will be internal option **(40%)** and not overall option.
for questions 2 to 5.

3. Practical Examination for B. Sc. I. will be conducted at the end of second semester.

4. Examination fees for semester Examination will be decided in the Board of Examinations.

The structures of all courses in all Faculties were approved and placed before the Academic Council. After considered deliberations and discussion it was decided not to convene a meeting of the Academic Council for the same matter as there is no deviation from any decision taken by Faculties and Academic Council. Nature of Question Paper approved by Hon. Vice Chancellor on behalf of the Academic Council.