

ST. MIRA' S COLLEGE FOR GIRLS, PUNE
(Autonomous - Affiliated to Savitribai Phule Pune University)
SKILL ENHANCEMENT COURSE

CLASS: TY BCOM
SUBJECT: COST AND WORKS ACCOUNTANCY
TITLE: Cost Accounting-II

Semester: V	Subject Code: C52208	Lectures: 12 Contact Hours	Credit: 1
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Sr. No.	(1) Area	(2) Course Outcomes	(3) Pedagogy Skill based/ Activity based	(4) Evaluation and Assessment	Skills
1.	Overhead Absorption	Ability to classify and analyse function-wise overhead	Activity- Visit to a Manufacturing Unit	Report Preparation	Observation, Analytical skills, and Report Writing Skills
2.	Overhead Absorption	Ability to compare and contrast types of overheads and appropriate method for absorption of Overheads	Activity – Collection of Data	Comaparative Chart preparation	Analytical skills, presentation skills
3.	Activity Based Costing	Ability to identify activities and activity cost drivers for manufacturingunit	Skill	Preparation and presentation of Report	Critical Thinking, Analytical and presentation skills
4.	Activity Based Costing	Ability to identify activities and activity cost drivers for service industries	Skill	Preparation and presentation of Report	Critical Thinking, Analytical and presentation skills
5.	Activity Based Costing	Case Study	Skill	Analysing the impact of change from Absorption	Research, Critical Thinking and

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Chairperson (HoD)	Ms. Elizabeth Kanade	<i>Elizabeth Kanade</i>



SEC_BCOM_Discipline Specific Course

				costing to ABC	Analytical skills.
5.	Reconciliation of Cost and Financial statements	Ability to prepare reconciliation statement	Activity- prepare Reconciliation statement for small manufacturing unit	Preparation and presentation of Report	Observation, Analytical and presentation Skills



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Sr. No.	(1) Area	(2) Course Outcomes	(3) Pedagogy Skill based/ Activity based	(4) Evaluation and Assessment	Skills
1.	Methods of Costing	Ability to examine and analyse different methods of Costing	Activity- Analysis of local manufacturing units	Report Preparation	Report Writing Skills, Analytical skills.
2.	Job Costing	Ability to understand the relevance of job costing	Activity- Identifying jobs in local areas and preparing job cost sheet	Creation of Cost Statements	Creative, Analytical skills and presentation skills
3.	Contract Costing	Ability to examine and understand the features of Contract costing	Skill- Prepare Cost statements for small contractors to know profitability	Preparation and presentation of Contract Accounts	Creative, Analytical skills and presentation skills
4.	Operating Costing	Ability to examine application of Operating Costing	Skill - Prepare Cost statements for small service providers like hotels, Canteens, travel agencies	Preparation and presentation of Cost Sheet	Creative and Analytical Skills and presentation skills

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