

**Guidelines for CBCS Revised Syllabus w.e.f. 2019-20 For  
the Paper Titled  
"Cost Accounting" of B. Com. Paper No. BC 4.3,  
Semester-IV**

**JOINTLY  
ORGANISED BY  
Department of Commerce, Delhi School of Economics, University of Delhi And  
Bharati College, University of Delhi**

**Date: 16<sup>th</sup> September 2020**

**MINUTES OF THE MEETING**

An online meeting was held on Wednesday, 16<sup>th</sup> September, 2020 at 4.00 PM on Google Meet Platform (Meeting ID <https://meet.google.com/irw-tgyf-axw>) to prepare the Guidelines for CBCS Revised Syllabus w.e.f. 2019-20 for the paper titled "Cost Accounting" of B. Com. Paper No. BC 4.3, Semester-IV, jointly organised by Department of Commerce, Delhi School of Economics, University of Delhi and Bharati College, University of Delhi. Total 34 faculty members attended the meeting on the scheduled day, date and on the given link. The meeting was convened by Dr. Poonam, Associate Professor, Commerce, Bharati College and represented by Dr. Ritu Sapra, Associate Professor from the Department of Commerce, Delhi School of Economics, University of Delhi. The following members were present in the online meeting:

<b>Sl. No.</b>	<b>Name of the Faculty</b>	<b>Department / Affiliated College Name</b>
1	<b>DR. REKHA SAPRA (PRINCIPAL)</b>	<b>BHARATI COLLEGE UNIVERSITY OF DELHI</b>
2	<b>DR. RITU SAPRA (REPRESENTATIVE FROM DOC)</b>	<b>DEPARTMENT OF COMMERCE DELHI SCHOOL OF ECONOMICS, UNIVERSITY OF DELHI</b>
3	<b>DR. POONAM (CONVENOR)</b>	<b>BHARATI COLLEGE UNIVERSITY OF DELHI</b>
4	MR. AMAN VERMA	KIRORI MAL COLLEGE
5	MR. PARDEEP SINGH	ARYABHATTA COLLEGE
6	MS. SHAIKALI	MAITREYI COLLEGE
7	MR. AMIT ROHILLA	GARGI COLLEGE
8	MS PARVINDER KAUR	MATA SUNDRI COLLEGE
9	DR. LAXMAN RAM PALIWAL	SWAMI SHRADDHANAND COLLEGE
10	MR. RIYAZ ALI	SWAMI SHRADDHANAND COLLEGE
11	MS. ARCHANA ANAND	DYAL SINGH EVE COLLEGE
12	DR. MADHU GUPTA	JANKI DEVI MEMORIAL COLLEGE
13	DR. ROVIKA PREM	SRI AUROBINDO COLLEGE EVE
14	MS. SRISHTI BHATIA	RAM LAL ANAND COLLEGE
15	MR. KISHORE KUMAR SHAH	SRI AUROBINDO COLLEGE
16	DR. MADHU KHANNA	KAMALA NEHRU COLLEGE
17	DR. SANJAY KUMAR SINGH	DYAL SINGH(E) COLLEGE

18	DR. SEEMA SRIVASTAVA	MOTILAL NEHRU COLLEGE (DAY)
19	MS PRABHSHARAN KAUR	MATA SUNDRI COLLEGE FORWOMEN
20	DR. VIBHA BATRA	SRI AUROBINDO COLLEGE EVENING
21	DR. MANJULA GROVER	SHYAMA PRASAD MUKHERJI COLLEGE
22	MS. PRAGATI MEHRA	MOTILAL NEHRU COLLEGE
23	MS. RADHIKA SRINIVASAN	VIVEKANANDA COLLEGE
24	DR. ARSHI ZAREEN	BHARATI COLLEGE
25	DR. DEEPALI JAIN	BHIMRAO AMBEDKAR COLLEGE
26	MR. ABHAY KUMAR GUPTA	SRI AUROBINDO COLLEGE
27	MS. REKHA GUPTA	SWAMI SHRADDHANAND COLLEGE
28	DR. GURDEEP SINGH SOOD	SGND KHALSA COLLEGE
29	MS. LAXMI DEVI	GARGI COLLEGE
30	MS. RAMEET KAUR SAWHNEY	MATA SUNDRI COLLEGE FOR WOMEN
31	DR. SMITA MEENA	KAMALA NEHRU COLLEGE
32	MS. SONIA DHINGRA	PGDAV COLLEGE (EVE)
33	MS. ARCHANA ANAND	DYAL SINGH EVE COLLEGE
34	MRS.LISSY JOSE	JESUS AND MARY COLLEGE

The following guidelines were set in the online meeting with the consent of all the Faculty Members and the Representative of Department of Commerce, Delhi School of Economics, University of Delhi:

**A. Teaching-Learning Related Guidelines**

1. Total Number of Lectures Assigned As per UGC Norms are 65.
2. Unit-Wise Breakup of Lectures & Marks were agreed upon as under:

**LECTURES & MARKS ALLOCATION**

UNIT	PARTICULARS	LECTURES (Hours)	MARKS
I	Introduction	7	5
II	Elements of Cost: Material & Labour	15	15
III	Elements of Cost: Overheads	13	15
IV	Methods of Costing	22	30
V	Cost Accounting Book-Keeping Systems	8	10
	<b>TOTAL</b>	<b>65</b>	<b>75</b>

3. Detailed guidelines after deliberations were decided as under:

**Unit 1: Introduction**

- No Numerical questions to be asked from Unit 1
- Only brief overview of ‘Introduction to Cost Accounting Standards & Cost Accounting Records and Audit Rules’

**Unit II: Elements of Cost: Material and Labour**

- Numerical question from Stock levels, EOQ, inventory pricing methods (FIFO, LIFO, Simple Average, Weighted Average)
- No numerical question on Replacement & Standard Cost methods
- No numerical question on Material losses
  
- Simple numerical question on Labour turnover
- No numerical question on Over time & Idle time

**Unit III: Elements of Cost: Overheads**

- Numerical question on allocation, apportionment and absorption of overheads, Machine Hour Rate
- Simple numerical from Under and Over-absorption of overheads
- No numerical question on Capacity Levels and Costs
- No numerical question on Activity based Costing

**Unit IV: Methods of Costing**

Numerical questions on:

- Unit costing (excluding production/manufacturing account)
- Contract Costing (excluding escalation clause, cost-plus contracts and estimated profits on

nearly completed contracts)

- Process Costing (numerical question on process losses, valuation of work-in-progress - FIFO method only)
- Service costing (only road transport)

#### **Unit V: Cost Accounting Book-Keeping Systems**

- A brief introduction to integral and non-integral system of book-keeping (only theory, excluding journal entries)
- Reconciliation of cost and financial accounts profit (no question on memorandum reconciliation account)

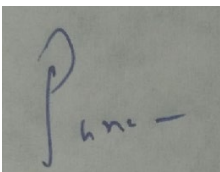
#### **B. Internal Assessment Related General Guidelines**

Total Marks for Internal Assessment are 25 as per University Rules.

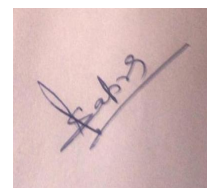
- a) 5 Marks for Attendance as per University Rules.
- b) 10 Marks in the Form of Class Tests Only.
- c) 10 Marks for assignments/project/class presentations

All the faculty members participated actively in the deliberations and appreciated the timely initiative of Prof. Reetesh Kr. Singh, Head, Department of Commerce, Delhi School of Economics and expressed sincere thanks to Dr. Amit Kumar Sigh, Coordinator, Associate Professor, Commerce Department, University of Delhi, for his support in executing this meeting. A special thanks to Dr. Ritu Sapra, Associate Professor, Representative, Department of Commerce, University of Delhi, for her invaluable inputs and suggestions in deliberations in the meeting.

The meeting ended with a vote of thanks to the Principal of the College-Dr. Rekha Sapra, Convenor of the meeting-Dr. Poonam, and to the Representative, Department of Commerce, Dr. Ritu Sapra and also to the Coordinator, Department of Commerce, Dr. Amit Kumar Singh.



**Dr. Poonam**  
**(Convenor of the Meeting)**  
**Associate Professor**  
**Department of Commerce**  
**Bharati College**  
**University of Delhi**



**Dr. Ritu Sapra**  
**(Representative)**  
**Associate Professor**  
**Department of Commerce**  
**Delhi School of Economics**  
**University of Delhi**