



B.Com Honours

Semester 4

Calicut University

APPLIED COSTING AND CONTROL

Course Code: COM4CJ204 • Module SYLLABUS Notes

Official Course Syllabus

Course Code: COM4CJ204

Course Title: APPLIED COSTING AND CONTROL

Course Type: Major

Academic Level: 200-299

Credits: 4 Credits

Course Summary: This course aims to equip students with practical skills in applying cost accounting concepts to real-world business situations. Various applied cost accounting techniques such as job costing, batch costing, process costing and standard costing etc are included. 68

Module I: improvement. EPProject Assignment Examinations CO3Communicate and present

Module I: nvestment Centre

- **Unit 2:** Cost sheet, its purpose, and step-by-step procedure for its preparation.

Module I: VCost Control

- **Unit 13:** Standard Costing: Concept, Difference between Standard Cost and Estimated Cost
- **Unit 2:** Historical Costing Vs. Standard Costing, Constituents of Standard Cost
- **Unit 15:** Analysis of Variance (Materials only – Quantity, Price, Cost, Mix, and Yield)
- **Unit 3:** Types of Budget: Flexible Budget and Master Budget, Performance Budgeting and Zero-based Budgeting (Theory only)

Module I: ndia Publications, Latest Edition.

- **Unit 6:** Strategic Cost Management- Ravi M. Kishore, Taxman Publications Course CodeCOM4CJ205 Course TitleBUSINESS STATISTICS Type of CourseMajor SemesterIV Academic Level200-299 Course DetailsCreditLecture per week Tutorial per week Practical per week Total Hours
- **Unit 43:** 5 Pre-requisitesA basic understanding on fundamental statistical tools of analysis. Course Summary This course aims to develop students with a strong foundation in business statistics and the ability to apply statistical techniques to solve practical business problems. Various statistical tool such as correlation, regression, set theory, theoretical distribution are covered under this study. Course Outcomes (CO): COCO StatementCognitive Level* Knowledge Category# Evaluation Tools used CO1Develop a solid understanding of basic statistical concepts and tools of analysis UCExaminations Assignments project CO2Apply appropriate statistical techniques to summarize and analyze data sets, including measures of central tendency, Ap PExaminations Project Assuagement

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