

M.Com - II
Semester No. IV
0901402 Cost Accounting - II

Course Content:

Module No.	Topics / Chapters Name	% Weightage
I	Transfer Pricing <ul style="list-style-type: none">• Need for Transfer Pricing• Methods of Transfer Pricing• Benefits of Transfer Pricing Policy• Concept of International Transfer Pricing	25%
II	Integrated Accounts <ul style="list-style-type: none">• Introduction• Integrated System with separate financial and cost ledger	25%
III	(A) Activity Based Costing <ul style="list-style-type: none">• Concept of ABC• Characteristics, Development & Implementation of ABC• Cost Drivers and Cost Pools• Allocation of Overheads under ABC• Application of ABC (B) Learning Curve	25%
IV	Service Costing Process Costing (Only Equivalent Production Method)	25%