



**Jog Educational Trust's**

## **P. Jog College of Science and Commerce**

*(Affiliated to Savitribai Phule Pune University)*

### **Course Structure**

#### **Bachelor of Commerce in Cost & Works Accounting**

The Bachelor of Commerce (B. Com) in Cost & Works Accounting program at P. Jog College of Science & Commerce offers a focused and career-oriented study of cost management, costing techniques, and industrial accounting practices. Supported by the college's strong academic legacy, the department blends sound theoretical learning with practical exposure through skill-based teaching, problem-solving sessions, and application-oriented learning. With access to modern infrastructure, experienced faculty guidance, and a supportive academic environment, the program nurtures a strong foundation in cost control, budgeting, and managerial decision-making, preparing students for diverse professional opportunities in accounting, finance, and costing-related careers.

#### **B. Com with Specialization – Cost & Works Accounting**

The Bachelor of Commerce (B. Com) with Specialization in Cost & Works Accounting is an undergraduate programme designed for students who wish to build strong knowledge in the field of costing, budgeting, cost control, and managerial decision-making. This course provides in-depth understanding of cost accounting techniques, inventory control, standard costing, variance analysis, and cost audit, which are essential for improving business efficiency and profitability. The programme enhances learners' analytical thinking, numerical skills, and problem-solving ability, and prepares them for careers in costing departments, manufacturing industries, finance divisions, and professional courses like CMA, CA, M. Com, etc.

Duration: 3 years

Medium of Instruction: English

Course Eligibility: 10+2 or its equivalent from a recognized institution

Examination Pattern: Semester Pattern

### Semester I

Sr. No.	Type	Verticals	Subject Name	Subject Code	Total Credits
1	Common	Subject-I MJ	Financial Accounting-I	FAC101T	4
2	Special- Costing	Subject-II MJ	Basics of Cost and Management Accounting and Material Accounting-I	CMA102T	4
3	Common	Subject-III MJ	Business Economics	IBE109T	4
4	Common	GE/ OE	BASKET of Generic Elective (GE) B.A. Psychology	OE-101-PSY	2
5	Common	SEC	Business Accounting-I	SEC111COM	2
6	Common	AEC	English-I	AEC-101	2
7	Common	VEC	Value Education Courses	VEC-101-T	2
8	Common	IKS	SPPU Basket	OE	2
<b>Total</b>					<b>22</b>

### Semester II

Sr. No.	Type	Verticals	Subject Name	Subject Code	Total Credits
1	Common	Subject-I MJ	Financial Accounting-II	FAC121T	4
2	Special- Costing	Subject-II MJ	Inventory, Labour, and Overhead Accounting - II	ILO122T	4
3	Common	Subject-III MJ	Business Economics	MSE129T	4
4	Common	GE/ OE	BASKET of Generic Elective (GE)	OE-151-PSY	2

			B.A. Psychology		
5	Common	SEC	Skill Enhancement Course	SEC121COM	2
6	Common	AEC	English-II	AEC-121	2
7	Common	VEC	Value Education Course	VEC-121	2
<b>Total</b>					<b>22</b>

### Semester III

Sr. No.	Type	Verticals	Subject Name	Subject Code	Total Credits
1	Common	Subject-I MJ	Corporate Accounting-I	CA201-T	4
2	Special-Costing	Subject-II MJ	Methods of Costing-I	MOC203-T	2
3	Common	Subject-III MN	Macro Economics	ME241-T	4
4	Common	GE/ OE	BASKET of Generic Elective (GE) B.A. Psychology	OE-201-PSY	2
5	Common	VSC	Vocational and Skill Enhancement Courses	CA221-P	2
6	Common	AEC	Marathi-I	AEC-201- MAR	2
7	Common	VEC	Hindi-I	AEC-201- HIN	2
<b>Total</b>					<b>22</b>

## Semester IV

Sr. No.	Type	Verticals	Subject Name	Subject Code	Total Credits
1	Common	Subject-I MJ	Corporate Accounting-II	CA201-T	4
2	Special – Costing	Subject-II MJ	Methods of Costing-II	MOC253T	2
3	Common	Subject-III MN	Macro Economics	ME241-T	4
4	Common	GE/ OE	BASKET of Generic Elective (GE) B.A. Psychology	OE-201-PSY	2
5	Common	VSC	Vocational and Skill Enhancement Courses	CA221-P	2
6	Common	SEC	Skill Enhancement Course	AEC-201- MAR	2
7	Common	AEC	Marathi-II	AEC-201- HIN	2
8	Special – Bus. Admin	Subject-II MJ	Enterprise Management System-II	EMS204-T	4
9	Special – Bus. Admin	CFP	Community engagement Project in Business Administration	-	4
<b>Total</b>					<b>22</b>

### Course Objectives (Program Objectives)

The B. Com Cost & Works Accounting program aims to:

1. Provide a strong foundation in financial accounting, cost accounting, and managerial accounting concepts.
2. Develop skills in cost computation, cost control, budgeting, and variance analysis for business decision-making.
3. Build competence in preparing cost sheets, inventory valuation, and cost records as per industry practices.
4. Promote analytical thinking and problem-solving abilities for efficient resource utilization and profitability improvement.

5. Introduce students to professional and ethical standards, including basic knowledge of cost audit and compliance.

### **Course Outcomes (Program Outcomes)**

Upon completing the program, students will be able to:

1. Demonstrate clear understanding of costing principles, methods, and techniques.
2. Prepare and interpret cost statements, budgets, and cost reports for managerial use.
3. Apply costing tools such as standard costing, marginal costing, and variance analysis in practical situations.
4. Analyse and control material, labour, and overhead costs to improve operational efficiency.
5. Perform costing-related tasks suitable for entry-level roles in manufacturing, service, and finance sectors, and pursue professional courses like CMA/CA/M.Com.

### **Possible Career Opportunities**

1. Roles in costing departments such as Cost Accountant Assistant, Costing Executive, and Cost Analyst.
2. Opportunities in manufacturing and service industries for cost control, budgeting, and inventory management.
3. Positions in accounts and finance departments such as Accounts Executive, Audit Assistant, and Finance Assistant.
4. Roles related to budgeting, pricing decisions, and profitability analysis in business organizations.
5. Opportunities in taxation, audit, and compliance support in firms, consultancies, and CA/CMA offices.
6. Pathways to higher education and professional courses such as M. Com, MBA, CA, CMA, CS, and specialized certifications in accounting and finance.

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