SHREE NARAYANA COLLEGE OF COMMERCE

ASSIGNMENT 2026-27

Name of the Department: Accounts & Commerce
Subject: Cost Accounting-1
Class & Semester: B.Com Semester-3
Faculty Name: Prof. Paula Parekh

COST ACCOUNTING-1

UNIT-1

SUM NO.	DISCRIPTION	PAGE NO.
(A)	**Introduction to Cost Accounting**	
1	Distinguish between Cost Accounting and Financial Accounting	
2	Advantages and Limitations of Cost Accounting	
3	Classification of Cost according to Element of Cost, Functional Classification and Behaviourwise Classification	
4	Explain Opportunity Cost, Marginal Cost and Cost Centre	
(B)	**Material Account-1 & 2**	
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UNIT-2

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	Direct Labour	
(A)	**Theory Short Notes**	
	Idle Time	
	Profit Sharing & Co partnership	
	Causes & Remedies of Labour Turnover	
	Overtime	
	Outworkers & Casual Workers	
(B)	**Practical Examples**	
Sum-9	DGP Co.	242

UNIT-3

UNIT-4

	Opening and Closing Stock of Raw Material Opening and Closing Stock of Work in Progress Opening and Closing Stock of Finished Goods	
	Explain the calculation of overheads to be added as a percentage in the tender price sheet.	
(B)		
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