

SARDAR PATEL UNIVERSITY
Programme: FOURTH YEAR OF BCOM
Semester: VIII
Syllabus with effect from: December 2014 (BATCH 2011)

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| Paper Code: UB08ECOM01 | Total Credits: 3 |
| Title Of Paper: Advanced Costing | |

| Unit | Description in detail | Weightage (%) |
|----------|--|---------------|
| 1 | Contract Costing: Introduction- Work Certified & Work Certified- Work in Progress- Concept of Escalation clause Examples based on incomplete contracts | 25 % |
| 2 | Operating Costing: Introduction Examples based Calculation of Operating Cost of Transport Company and Healthcare | 25 % |
| 3 | Process Costing: Meaning-Process account and work process account, Normal loss, Abnormal loss-Abnormal gain- By Product & Joint Product Examples up to three processes of loss, Abnormal and Abnormal Gain, By Product only. | 25 % |
| 4 | Absorption and Marginal Costing: Meaning of Absorption and Marginal Costing- Difference between Absorption and Marginal Costing Examples of Income Determination under Absorption Costing and Marginal Costing (One Year Information) | 25 % |

Basic Text & Reference Books:

- Cost Accounting- M. Y.Khan & P.K.Jain
- Problem & Solution of Cost Accounting – S.N. Maheshwari
- Advanced Cost Accountancy – Nigam and Sharma
- Cost Accounting method & Problems – B.K.Bhar
- Cost Accounting – V.K.Saxena

