

**SARDAR PATEL UNIVERSITY**  
**Programme: BCOM**  
**Semester: V**  
**Syllabus with effect from : JUNE 2013**

<b>Paper Code:</b> UB05ECOM02	<b>Total Credit: 3</b>
<b>Title Of Paper:</b> Advance Accounting and Auditing-X (Contemporary Issues of Management Accounting)	

Unit	Description in detail	Weighting (%)
<b>1</b>	<b>RETURN ON CAPITAL EMPLOYED</b> Introduction and Meaning of Capital Employed Du – Pont Chart Advantages and Limitations of Return on Capital Employed Various variables affecting Return on Capital Employed Examples	<b>25 %</b>
<b>2</b>	<b>VALUE ADDED ACCOUNTING</b> Introduction, Definition of Value Added Accounting Presentation of Value Added Statement Utility of Value Added Statement Constitution of Value Added Statement as indicator of performance measurement Difference between Value Added Statement and Profit And Loss Account Examples based on Value Added Statement	<b>25 %</b>
<b>3</b>	<b>ABSORPTION COSTING &amp; MARGINAL COSTING (THEORY &amp; EXAMPLES)</b> Meaning of Absorption Costing and Marginal Costing Difference between Absorption Costing and Marginal Costing Examples of Income determination under Absorption Costing and Marginal Costing ( <b>One year information</b> )	<b>25 %</b>
<b>4</b>	<b>ENVIRONMENTAL ACCOUNTING: (THEORY ONLY)</b> Introduction & Meaning Scope of Environmental Accounting Utility of Environmental Accounting Procedure of Environmental Accounting Development of Environmental Accounting in India <b>TRANSFER PRICING: (THEORY ONLY)</b> Meaning & Objectives Methods of Transfer Pricing	<b>25 %</b>

**Basic Text & Reference Books -----**

