

**SARDAR PATEL UNIVERSITY**  
**Programme: BCOM**  
**Semester: V**  
**Syllabus with effect from: JUNE 2020**

<b>Paper Code:</b> UB05DCOM22	<b>Total Credit: 3</b>
<b>Title Of Paper:</b> Advance Accounting and Auditing-X (Contemporary Issues of Management Accounting)	

**Objective:** The Objective of this paper is to help students to acquire conceptual knowledge of Return of Capital Employed, Value Added Accounting , Absorption & Marginal Costing and Environmental 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 (One year information)	<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>25 %</b>

**Basic Text & Reference Books:**

- Advanced Accounting – 2, Sehgal Ashok and Sehgal Deepak.
- Advanced Accounts – Shukla M C and Grawl T S.
- Problems and Solution in Adv Accounting – Gupta R L.
- Company Accounts – Gupta R L and Radhaswamy M.
- Rathmans Company Accounts Theory Prob. And Solution – Rathman P V and Raju D R.
- Accounting Standards and Corporate Accounting Practice – Ghosh T P.
- Advanced Accountancy Vol. I – P.C.Tulsian.

