

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: IV
Syllabus with effect from : NOVEMBER 2012

Paper Code: UB04ECOM33	Total Credit: 3
Title Of Paper: Advanced Accounting & Auditing - VII (Advanced Cost Accounting)	

Unit	Description in detail	Weighting (%)
1	Contract Costing Introducing-work certified & work uncertified Work in progress- concept of escalation clause Examples based on incomplete contracts	25 %
2	Operating Costing Introduction, Examples of Calculation of Operating cost of Transport Company & Healthcare	25 %
3	Processes Costing Meaning of Process Costing- Process account and work process account, Normal loss, Abnormal loss- Abnormal gain, By Product & Joint product. Example up to three processes of loss, Abnormal loss and Abnormal gain, by Product only.	25 %
4	Uniform Costing (Theory) Only Meaning, objectives Essential Requisites for installation of uniform costing. Advantages & limitations of Uniform costing. Marginal Costing Meaning of Marginal Cost & Marginal Costing Features of Marginal Costing	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

