

**SARDAR PATEL UNIVERSITY**  
**B. Com. (Honours) (3 Years)**  
**Specialization in International Accounting and Corporate Banking & Insurance**  
**(Under Choice Based Credit System Based on UGC Guidelines)**  
**Syllabus with effect from: November / December -2019**  
**Semester: IV**

<b>Paper Code: UB04DCOH22</b>	<b>Total Credits:04</b>
<b>Title of Paper: Advanced Cost Accounting</b>	

Objective: The objective of this course is to acquaint various methods involved in cost ascertainment.

Unit No.	Description in Detail	Weightage
<b>1</b>	<b>Contract Costing</b> <ul style="list-style-type: none"> <li>• Introduction, Features of Contract Costing, Escalation Clause, Work Certified &amp; Work Uncertified, Work in Progress</li> <li>• Examples based on incomplete contracts only</li> </ul>	<b>25%</b>
<b>2</b>	<b>Operating Costing</b> <ul style="list-style-type: none"> <li>• Meaning and Characteristics</li> <li>• Examples based Calculation of Operating Cost of Transport Company</li> </ul>	<b>25%</b>
<b>3</b>	<b>Process Costing</b> <ul style="list-style-type: none"> <li>• Meaning, Characteristics, application of Process Costing, Process Account, Normal loss, Abnormal loss-Abnormal gain- By Product &amp; Joint Product</li> <li>• Examples up to three processes, Abnormal Loss and Abnormal Gain</li> </ul>	<b>25%</b>
<b>4</b>	<b>Absorption and Marginal Costing</b> <ul style="list-style-type: none"> <li>• Meaning and characteristics of Absorption and Marginal Costing- Difference between Absorption and Marginal Costing</li> <li>• Examples of Income Determination under Absorption Costing and Marginal Costing (One Year Information)</li> </ul>	<b>25%</b>

**Evaluation : Internal : 40 Marks (Theory)**  
**: External: 60 Marks (Theory) – Two Hours Examination**

**Tutorial : Credit – 1 Marks – 25**

<b>5</b>	Total twenty questions (theory and examples) from Unit 1 to 4, shall comprise as a part of Journal, which shall be maintained by the students.	<b>25%</b>
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❖ **Evaluation : Internal : 25 Marks**

Journal shall be evaluated by the concerned teachers.

❖ **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