

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.11))
Programme: B.COM Semester: V
Syllabus with effect from the Academic Year:

B.COM. SEMESTER-V		
Paper Code	Title of the Paper	Total Credit
UB05DCOM72	Advance Accounting and Auditing-X (Contemporary Issues of Management Accounting)	3

Course Objectives	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.
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Course Description		
Unit	Description	Weightage
1.	RETURN ON CAPITAL EMPLOYED 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	25%
2.	VALUE ADDED ACCOUNTING 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	25%
3.	ABSORPTION COSTING & MARGINAL COSTING (THEORY & EXAMPLES) 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)	25%
4.	ENVIRONMENTAL ACCOUNTING: (Theory Only) Introduction & Meaning Scope of Environmental Accounting Utility of Environmental Accounting Procedure of Environmental Accounting Development of Environmental Accounting in India	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to

Under the subject of Advance Accounting & Auditing – X, the student will learn the following topics (Theory & Practical):

- To understand Return on Capital Employed, Du – Pont Chart , Advantages, Limitations of Return on Capital Employed, and Examples on determination of Return on Capital Employed.
- To understand Value Added Accounting, Presentation, and Utility. Difference between Value Added Statement and Profit And Loss Account and Examples based on Value Added Statement.
- To understand Absorption Costing & Marginal Costing, Difference between Absorption Costing and Marginal Costing and Examples of Income determination under Absorption Costing and Marginal Costing.
- To understand theoretical concept of Environmental Accounting, its Scope, Utility, Procedure, and Development of Environmental Accounting in India.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Advanced Accounting – 2, Sehgal Ashok and Sehgal Deepak.
2.	Advanced Accounts – Shukla M C and Grawl T S.
3.	Problems and Solution in Adv Accounting – Gupta RL.
4.	Company Accounts – Gupta R L and RadhaswamyM.
5.	Rathmans Company Accounts Theory Prob. And Solution – Rathman P V and Raju D R.
6.	Accounting Standards and Corporate Accounting Practice – Ghosh T P. Advanced Accountancy Vol. I –P.C.Tulsian

On-Line Resources available that can be used as Reference Material

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