

14. Nigam & Sharma : Advance Cost Accounting ; Himalaya Publishing House, New Delhi.

15. Khanna & Pandey : Practical Costing ; S. Chand & Co., Delhi.

Veer Narmad South Gujarat University

Second Year B.Com.

Semester - IV

Advanced Accounting & Auditing - Paper - III

Course Code - CE 420 A (1)

(Syllabus effective from Academic Year 2012-13 and onward)

Objective :

This course exposes the students to the basic concepts and the tools used in cost accounting.

Sr. No.	Course Inputs (As per UGC Model Curriculum)	Weightage
(A)	Cost Ascertainment : Job and Batch costing; Contract costing; Operating costing; Process costing (excluding inter-process profits & equivalent units) and joint and by-products.	80%
(B)	Standard Costing; Meaning, setting up of standards, Variance (Computation of Variance Regarding Material & labour only - material cost variance, material price variance & material usage variance, labour cost variance, labour rate variance & labour efficiency variance only) (Elementary)	20%
	Note : Questions on theory should not exceed 20% of the total marks of the paper.	

Note : Marks for Advanced Accounting & Auditing Paper III & IV to be considered in a group

Suggested Readings :

1. Arora M. N. : Cost Accounting - Principles and Practice; Vikas, New Delhi.
2. Jain S. P. and Narang K.L. : Cost Accounting : Kalyani, New Delhi.
3. Anthony Robert, Reece, etnal: Principles of Management Accounting : Richard D. Irwin Inc. Illinois.
4. Horngren. Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice Hall of India, New Delhi.
5. Khan M. Y. and Jain P. K. Management Accounting : Tata McGraw Hill.
6. Kalpan R. S. Atkinson A. A. : Advanced Management Accounting : Prentice Hall of India International.
7. Tulsian P. C. : Practical Costing ; Vikas, New Delhi.
8. Maheshwari S.N. : Advanced problems and Solution in Cost Accounting; Sultan Chand, New Delhi.
9. Rathanam, Cost Accountancy ; Himalaya Publishing House, Delhi.
10. Jawaharlal : Cost Accountancy ; Tata McGraw Hill, New Delhi.
11. Dr. N. K. Agrawal : Cost Accounting Text & Problem; Suchitra Prakashan.
12. Intal P. G : Practicals on Cost Account ; Atlantic Publication.