

C P PATEL AND F H SHAH COMMERCE COLLEGE, ANAND (AUTONOMOUS)**(MANAGED BY SARDAR PATEL EDUCATION TRUST, ANAND)****AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR**An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified
GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)AAA Reaccredited CGPA 3.56 – GRADE **A⁺** KCG-Dept of Edu. Govt. of Gujarat-April 2017NAAC Reaccredited - CGPA 3.30 - GRADE **'A⁺'** UGC – MHRD, Govt. of India – June 2022

Syllabus as per NEP 2020 with effect from the Academic Year 2025-2026

Bachelor of Commerce (BCOM)**SEMESTER - V**

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| Course Code | UB5MACOM03 | Title of the Course | ADVANCE ACCOUNTING-VIII (Contemporary Issues of Management Accounting) |
| Total Credits of the Course | 04 | Hours per Week | 04 |

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| Course Objectives | ➤ To develop a clear understanding of Return on Capital Employed (ROCE) and its significance in financial performance analysis. |
| | ➤ To explain the concept and application of Value Added Accounting in measuring business efficiency. |
| | ➤ To distinguish between Absorption Costing and Marginal Costing, and understand their impact on cost control and decision-making. |
| | ➤ To introduce the principles of Environmental Accounting and its role in sustainable business practices. |

| Course Content | | |
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| 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% |

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| 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% |
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| Teaching-Learning Methodology | <ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving |
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| Evaluation Pattern | | |
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| Sr. No. | Details of the Evaluation | Weightage |
| 1. | Internal Written Examination | 30% |
| 2. | Internal Continuous Assessment in the form of Practical, Quizzes, Seminars, Assignments, Attendance | 20% |
| 3. | External Examination | 50% |

| Course Outcomes: Having Completed this course, the students will be able to | |
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| 1. | Know Return on Capital Employed, Du – Pont Chart, Advantages, Limitations of Return on Capital Employed, and Examples on determination of Return on Capital Employed. |
| 2. | Recognise Value Added Accounting, Presentation, and Utility. Difference between Value Added Statement and Profit And Loss Account and Examples based on Value Added Statement. |
| 3. | Understand Absorption Costing & Marginal Costing, Difference between Absorption Costing and Marginal Costing and Examples of Income determination under Absorption Costing and Marginal Costing. |
| 4. | Gain knowledge of concept of Environmental Accounting, its Scope, Utility, Procedure, and Development of Environmental Accounting in India. |

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| Suggested References | |
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| Sr. No. | References |
| 1 | Sehgal, A., & Sehgal, D.(2008), <i>Advanced accounting – 2</i> (6th ed.), Taxman Publications Private Limited |
| 2 | Shukla, M. C., & Grewal, T. S. (2014), <i>Advanced accounts</i> (19th ed.), S. Chand & Company |
| 3 | Gupta, R. L. (2000). <i>Problems and solutions in advanced accounting</i> (5th ed.). Sultan Chand & Sons. |
| 4 | Gupta, R. L., & Radhaswamy, M, (2017), <i>Company accounts</i> (13th ed.), Sultan Chand & Sons |
| 5 | Rathman, P. V., & Raju, D. R. (2015). <i>Rathman's company accounts: Theory, problems and solutions</i> (2nd ed.). Himalaya Publishing House |
| 6 | Ghosh, T. P. (2011). <i>Accounting standards and corporate accounting practice</i> (9th ed.). NEW DELHI Taxmann Publications. |

On-line resources to be used if available as reference material

Cost Accounting: https://onlinecourses.nptel.ac.in/noc20_mg53/preview
