

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT.
S.Y. B.Com. (Honours)
Semester - III
Cost Accounting Paper - I (Only for B. Com.Hon.)
Course Code - CE 329 J (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 the cost accounting

Sr. No.	Course Inputs (As Per UGC Model Curriculum)	Weightage
Unit - 1	Introduction : Name and scope of cost accounting , Cost concept and classification, Methods and techniques, Installation of costing system, concept of cost audit.	15 %
Unit - 2	Accounting for Material : Material control, concept and techniques, Pricing of martial issues, Treatment of material losses.	20 %
Unit - 3	Accounting for Labour : Labur cost procedure , labour turnover, Idle time and overtime, Methods of wage payment- time and piece rates ,Incentive Schemes.	20 %
Unit - 4	Accounting for Overheads : Classification and departmentalization , Absorption of overheads, Determination of overhead rate, Under and over absorption and its treatment.	25 %
Unit - 5	Unit Costing.	20 %

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.
13. Gowda J. M. : Advanced Cost Accounting ; Himalaya Publishing House, New Delhi.
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, SURAT.
S.Y. B.Com. (Honours)
Semester - IV
Cost Accounting Paper - III (Only for B. Com.Hon.)
Course Code - CE 429 J (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 the cost accounting

Sr. No.	Course Inputs (As Per UGC Model Curriculum)	Weightage
Unit - 1	Cost Ascertainment: <ol style="list-style-type: none"> 1. Job and Batch Costing. 2. Contract Costing. 3. Operating Costing. 4. Process Costing - excluding inter- process profit and joint and by Products. 	75 %
Unit - 2	Cost Records: <ol style="list-style-type: none"> 1. Integral and Non Integral System. 2. Reconciliation of cost and financial accounts. 	25 %

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.
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14. Nigam & Sharma : Advance Cost Accounting ; Himalaya Publishing House, New Delhi.
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VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT.
S.Y. B.Com. (Honours)
Semester - III
Corporate Accounting Paper - II (Only for B. Com.Hon.)
Course Code - CE 329 J (2)
(Syllabus effective from Academic Year 2012-13 and onward)

Objective :

This course enables the students to develop awareness about the corporate accounting in conformity with the provisions of Company Act.

Sr. No.	Course Inputs (As Per UGC Model Curriculum)	Weightage
Unit - 1	Issue, Forfeiture and Re-issue of Shares, Redemption of preference Shares; issue and redemption of debentures.	45 %
Unit - 2	Valuation of Goodwill and Shares.	30 %
Unit - 3	Accounting for Amalgamation of companies as per Indian Accounting Standard 14.	25 %

Suggested Readings :

1. Gupta R.L., Radhswamy M : Company Accounts ; Sultan Chand and Sons. New Delhi.
2. Maheshwari S.N.: Corporate Accounting ; Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish and Sehgal Ashok: Financial Accounting ; Mayur Paper Backs. Noida.
4. Shukla M.C. , Grewal T.S. and Gupta S.C.: Advanced Accounts.; S. Chand & Co.New Delhi.
5. Moore C.L. and Jaedicke R.K.: Managerial Accounting ; South Western Publishing Co. Cincinnati. Ohio.
6. Jain & Narang : Advance Accounting ; Kalyan Publication.
7. Mukherjee & Hanif : Mordern Accountancy ; Tata McGraw Hill.
8. Dr. A.N. Agrawal : Accountancy ; Kitab Mahal , Agra.
9. Rathanam : Advanced Accountancy ; Kitab Mahal , Agra.
10. A.C. Tulsian : Advanced Accountancy ; Tata McGraw Hill.
11. S.P. Iyengar : Advanced Accountancy; Sultan Chand.

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT.
S.Y. B.Com. (Honours)
Semester - IV
Corporate Accounting Paper - IV (Only for B. Com.Hon.)
Course Code - CE 429 J (2)
(Syllabus effective from Academic Year 2012-13 and onward)

Objective :

This course enables the students to develop awareness about the corporate accounting in conformity with the provisions of Company Act.

Sr. No.	Course Inputs (As Per UGC Model Curriculum)	Weightage
Unit - 1	Accounting for Internal Reconstruction - excluding intercompany Holdings and reconstruction Schemes.	20 %
Unit - 2	Consolidated Balance Sheet of Holding Company with one subsidiary only.	20 %
Unit - 3	Statement of changes in financial position on cash Basis and working capital basis; Familiarity with Indian Accounting Standard -3.	30 %
Unit - 4	Final Accounts: Excluding Computation of managerial Remuneration and disposal of profit.	30 %

Suggested Readings :

1. Gupta R.L., Radhswamy M : Company Accounts ; Sultan Chand and Sons. New Delhi.
2. Maheshwari S.N.: Corporate Accounting ; Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish and Sehgal Ashok: Financial Accounting ; Mayur Paper Backs. Noida.
4. Shukla M.C. , Grewal T.S. and Gupta S.C.: Advanced Accounts.; S. Chand & Co.New Delhi.
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11. S.P. Iyengar : Advanced Accountancy; Sultan Chand.

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT.
S.Y. B.Com. (Honours)
Semester - III
Income Tax Paper - III (Only for B. Com.Hon.)
Course Code - CC 305 B
(Syllabus effective from Academic Year 2012-13 and onward)

Objective :

This course enables the students to develop the basic knowledge of Income Tax and its implications.

Sr. No.	Course Inputs (As Per UGC Model Curriculum)	Weightage
Unit - 1	Basic Concepts : Income, Agricultural income, casual income, assessment year, previous year, gross total income, total income, person, Tax evasion, avoidance and Tax Planning.	20 %
Unit - 2	Basis of Charges : Scope of total income, residence and tax liability, income which does not form part of total income.	20 %
Unit - 3	Heads of Income : 1. Salaries. 2. Income from house property.	45 %
Unit - 4	Tax Administration : Authorities, Appeals Penalties.	15 %

Suggested Readings :

1. Singhanai V. K. : Students Guide to Income Tax ; Delhi
2. Prasad, Bhgawati : Income Tax Law 7 Practice : Willey Publication; New Delhi.
3. Mehrotra H. C. : Income Tax Law & Accounts; Sahitya Bhawan, Agra.
4. Dinker Pagare : Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta : Systematic Approach to Income Tax: Sahitya Bhawan Publications, New Delhi.
6. Ghandra Mahesh and Shukla D. C. : Income Tax Law and Practices ; Pragati Publications, New Delhi.

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT.
S.Y. B.Com. (Honours)
Semester - IV
Income Tax Paper - IV (Only for B. Com.Hon.)
Course Code - CC 405 B
(Syllabus effective from Academic Year 2012-13 and onward)

Objective :

This course enables the students to develop the basic knowledge of Income Tax and its implications.

Sr. No.	Course Inputs (As Per UGC Model Curriculum)	Weightage
Unit - 1	Heads of Income : 1. Profits and gains of Business or profession, including provisions relating to specific business. 2. Capital gains. 3. Income from other sources.	55 %
Unit - 2	Computation of Tax Liability : Computation of total Income and tax liability of an individual, H.U.F. and firm, Aggregation of income, Set off and Carry forward of losses, Deduction from gross total income.	30 %
Unit - 3	Tax Management : Tax deduction at source; Advance payment of tax Assessment procedures, tax planning for individuals.	15 %

Suggested Readings :

1. Singhanai V. K. : Students Guide to Income Tax ; Delhi
2. Prasad, Bhgawati : Income Tax Law 7 Practice : Willey Publication; New Delhi.
3. Mehrotra H. C. : Income Tax Law & Accounts; Sahitya Bhawan, Agra.
4. Dinker Pagare : Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta : Systematic Approach to Income Tax: Sahitya Bhawan Publications, New Delhi.
6. Ghandra Mahesh and Shukla D. C. : Income Tax Law and Practices ; Pragati Publications, New Delhi.