

PPU B.Com(H) ACC Third Year syllabus

Cost Accounting

Cost Accounting

Unit - I: Cost Accounting -

Meaning, Objects, Scope of Cost Accounting and its relation with Financial Accounting, Methods/Systems of Cost Accounting.

Unit - II: Types and Classification -

Elements of Cost and its Classification, Material Cost, Purchase of Materials, Storage and Pricing of Materials, Issue of Stores, Preparation of Store Ledger, Labour Cost, Computation of Labour Cost Control, Meaning, Classification and allocation of Overheads.

Unit - III: Unit Costing -

Preparation of Cost Sheets, Statement of Cost and Profit, Production Account, Estimate, Tender/Quotation.

Unit - IV: Process Costing -

Treatment of Wastages, By-Product, Allocation of Joint Expenses. Cost Audit -Meaning and Importance.

Unit - V: Contract Costing -

Treatment of Profit/Loss on Incomplete Contracts, Reconciliation of Cost and Financial Accounts.

Elementary Mathematics and Business Statistics

Business Mathematics and Elementary Statistics

Mathematics

Unit - I:

Elementary Ideas of Arithmetic Progression, Geometric Progression and Harmonic Progression, Permutation and Combination, Binomial Theorem.

Unit - II: Set Theory -

Definitions, Union Intersection and Difference of Sets (1) Elementary Ideas of Determinations and Matrices, Variables and Functions.

Statistics

Unit - III: Introduction -

Meaning, Nature, Scope, Limitation and Importance of Statics, Collections of Data, Census Survey and Samples Survey, Direct and Indirect, Personal Investigation on the basis of existing documents, Preparation of Questionaries' and Schedules. Sample Survey - Population, Sampling Units and Sampling Variance, Concept of Purposive and Probability Sampling, Simple Random Sampling, Stratified Random, Systematic Sampling, Two Stage Sampling and Cluster Sampling. Graphic Representation of Data - Histograms, Frequency Polygon, Frequency Curve, Ogives of Less Than and More Than Types.

Unit - IV: Statistical Tools and Interpretation -

Measure of Central Tendency - Arithmetic Mean, (Simple and Weighted Average), Median, Mode, Quartiles, Deciles and Percentiles, Their Relative Importance and Limitations. Measures of Dispersion - Range, Mean Deviation and Standard Deviation, Quartile Deviation.

Unit - V: Correlation -

Meaning, Uses and Types, Degree of Correlation and its Nature, Product Moment Correlation and Rank Correlation.

Taxation Law and Accounts

Taxation Law and Accounts

Unit - I: Income Tax Act 1961 -

Definition, Concept of Income, Residence and Tax Liability, Distinction between Capital and Revenue Receipts, Income Exempt from Tax.

Unit - II: Computation of Income under Various Heads -
Income from Salary, Income from Salary (Retirement).

Unit - III:

Income from House Property, Income from Capital Gains.

Unit - IV:

Income from Business and Profession, Income from Other Sources, Taxation of Individuals and Firms.

Unit - V: Income Tax Authority -

Their Appointment, Jurisdiction ND Powers, A Brief Introduction to Wealth Tax Act 1957, Gift Tax Act-1958 and GST Act.

Management Accounting

Management Accounting

Unit - I: Management Accounting -

Meaning and Nature, Management Accounting as Distinguished from Financial Accounting and Cost Accounting, Scope and Rules of Management Accounting, Techniques of Management Accounting.

- 20 marks, No. of Lectures = 10.

Unit - II:

Preparation and Presentation of Financial Statement, Their Limitation, Basic Accounting

Concepts and Conventions, Interpretation and Analysis of Financial Statement.

Unit - III: Ratio Analysis -

Techniques, Different Types of Accounting Ratios, Their Signification and Limitation.

Unit - IV:

Preparation of Funds Flow and Cash Flow Statements.

Unit - V: Inflation Accounting -

Meaning and Importance, Break-Even Analysis.

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