

**POST-GRADUATE DIPLOMA IN ACCOUNTING
(PGDIA)**



Effective from Academic Year (2020-2021)

**Shri Govind Guru University
Godhra**

❖ **Course Title: Post Graduate Diploma in Accounting (PG DIA)**

The course deals with processes involved in the management of income and expenses related to a business. The terms related to accountancy are „bookkeeping“ and „financial accounting“. The process of recording and summarizing financial transactions is known as bookkeeping and when the data is produced in reports for the use of individuals or companies outside the organization, the process is called financial accounting. Develop the skills to apply information technology in Accounting and Financial Management functions. Prepare them to use accounting software in the business world. Provide methods for excellent business communication. Develop a thorough understanding of Accounts and Finance functions of an organization. Develop financial leadership qualities. Collate and integrate systems of Accounts and Finance. Become proficient in using information technology and accounting tools in decision making. Post Graduate Diploma in Accounting and Finance is a post graduate level qualification targeting students with interest in accounts and finance. The programme has core courses, elective courses, practical work, case studies, industry interface and research covering areas of accounts and finance. The students will be exposed to global accounting practices along with tools for financial managerial decision making. The students will undertake courses in specialized areas of accounting and finance, to enhance competencies.

❖ **OBJECTIVES:**

To gain comprehensive understanding of all aspects relating to financial statements, principles, procedures of accounting and their application to different practical situations

The Syllabus aims to test the student's ability to:

- Understand and explain the conceptual framework of Accounting
- Prepare Accounts for various entities under different situations
- Develop students to become effective managers and leaders in the business world.
- Familiarize the students with best Accounting and Financial Management policies.
- Acquire basic concepts of financial Accounting, Corporate Accounting, Cost & Management Accounting relevant for managerial decision making.

❖ **DURATION AND NATURE OF COURSE:**

One year Self-Finance Post-Graduate Diploma Course divided into Two Semesters. The course will be conducted five days in a week. Saturday/Sunday will be reserved for case discussions and seminar / paper presentations by invitees, experts and course participants.

❖ **Tenure : June to November (Semester-1) & December to May (semester-II)**

❖ **Eligibility:** Any graduate from recognized University in India or its equivalent.

❖ **Intake Capacity:** 30 students

❖ **Who Can Guide or Studied(FOR TEACHERS):** Commerce, Management, Accountancy

❖ **Medium of Instruction :** English

❖ **Working Area:**

Public Accounting, Audit, Tax, Budget Analysis, Financial, Management Accounting, Real Estate Finance. Banking sector, Insurance sector and corporate sector

Post Graduate Diploma in Accounting (PG DIA)

Course Structure

SEMESTER – I

Subject Code	Paper No.	Paper	Internal Marks	External Marks	Total Marks	Credits
DIA 01	01	Fundamentals of Accounting	30	70	100	05
DIA 02	02	Financial Accounting-1	30	70	100	05
DIA 03	03	Cost Accounting-1	30	70	100	05
DIA 04	04	General Accountancy-1	30	70	100	05
DIA 05	05	Management Accounting-1	30	70	100	05

SEMESTER – II

Subject Code	Paper No.	Paper	Internal Marks	External Marks	Total Marks	Credits
DIA 01	01	Corporate Accounting	30	70	100	05
DIA 02	02	Financial Accounting-2	30	70	100	05
DIA 03	03	Cost Accounting-2	30	70	100	05
DIA 04	04	General Accountancy-2	30	70	100	05
DIA 05	05	Management Accounting-2	30	70	100	05

**Evaluation Scheme and Marks Distribution of
Papers for Regular Students Only**

INTERNAL ASSESSMENT [30 Marks]		
No.	Particulars	Marks
1	Assignments, MCQ, Seminar	30
ASSESSMENT [70 Marks]		
Que. No.	Particulars	Marks
1 OR 1	QUESTION (From Unit 1)	20
2 OR 2	QUESTION (From Unit 2)	20
3 OR 3	QUESTION (From Unit 3)	15
4 OR 4	QUESTION (From Unit 4)	15
70		
Total Marks		100

**P. G. Diploma in Diploma in Accounting (DIA)
SEMESTER – I**

Paper No-01: Fundamentals of Accounting

Subject Code: DIA 01

Course credit: 05

Teaching Hours: 75

Marks: 70

Unit	Content	Marks
1	<p>Accounting process Introduction, Definitions, Book-Keeping, Accounting Cycle, Basic Accounting Terms, Generally Accepted Accounting Principles, Accounting Concepts and Conventions, Events & Transactions, Voucher, Double Entry System, The Concepts of “Account”, “Debit” & “Credit”, Types of Accounts, The Accounting Process, Accounting Equation, Accrual Basis & Cash Basis of Accounting, Capital & Revenue Transaction, Accounting Standards, Double Entry System, Books of Prime Entry, Subsidiary Books, Trial Balance, Measurement, Valuation & Accounting Estimates, Opening entries, Closing entries, Transfer entries and Rectification entries.</p>	20
2	<p>Reconciliation statement Bank Reconciliation, Receivable Reconciliation, Payable Reconciliation and Stock Reconciliation Accounting for Special Transactions Bill of Exchanges, Consignment Accounting, Joint Venture Accounts and Sales of goods on approval or return basis</p>	20
3	<p>Depreciation Accounting Introduction, Certain Useful Terms, Causes of Depreciation, Characteristics of Depreciation, Objective of and Necessity for providing Depreciation, Factors to be Consider for Calculating the Actual Depreciation, Methods of Charging, Depreciation, Provision for Depreciation Account , Disposal of an asset, Profit or Loss on sale of assets - Method of Depreciation Calculation, Change of Method - Prospective and Retrospective, Application of AS 6 - Depreciation Accounting and Application of AS 10 - Accounting for Fixed Asset</p>	15
4	<p>Preparation of Final Accounts Introduction, Preparation of Financial Statements, Bad Debts, Preparation of Financial Statement of Non-Trading Concern, Preparation of Financial Statement under Single Entry System and including Conversion of Single Entry into Double Entry System</p>	15

Suggested Readings and Reference Books:

Directorate of Studies, The Institute of Cost Accountants of India (ICAI), CMA Bhawan, 12, Sudder Street, Kolkata - 700 016, Second Edition : December 2014, www.icmai.in

Paper No-02: Financial Accounting-1

Subject Code: DIA 02

Course credit: 05

Teaching Hours: 75

Marks: 70

Unit	Content	Marks
1	Piecemeal Distribution of Cash	20
2	(A) Issue And Forfeiture of Shares (Pro-Rata) (B) Profit Prior To Incorporation	20
3	Purchase of Business By A Company (Accounting Treatments In The Books of Company)	15
4	Company Final Accounts (Only Vertical Presentation, Calculation of Managerial Remuneration Is Not Expected) (Only 21 Items In Trial Balance & Only 5 Adjustments Are Expected)	15

Suggested Readings and Reference Books:

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting :Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting :Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. PremchandBabu on Madan Mohan, Himalaya Publication.
5. Financial Accounting :Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting :Arulanandan Raman &Sunivasan, Himalaya Publication.

Paper No-03: Cost Accounting-1 Course credit : 05**Subject Code:** DIA 03 **Teaching Hours :** 75

Marks: 70

Unit	Content	Marks
1	Introduction of Cost Accounting: Meaning and definition; Need for Cost Accounting: Advantage and limitations; Cost Accounting and Financial Accounting; Cost concepts and cost objects; Elements of cost and classification of costs; methods of costing; Techniques of costing (with emphasis on Uniform costing): Cost centre and Cost unit; Installation of good cost accounting system.	20
2	Materials: Definition of inventory; Materials and material control; Objectives of material control; its necessity and advantages; Purchase and store routine; Control of inventory through EOQ, determination of various stock levels, JIT and ABC system; Methods of pricings of issue of material – FIFO, LIFO, Base Stock price, Weighted average price, periodic weighted average price, standard price and replacement price; Meaning and treatment of Waste, Scrap, Spoilage and Defectives;	20
3	Labour: Direct and indirect labour cost; Labour cost accounting and Labour records; Remuneration methods – Time wage system and piece wage system, Bonus systems (individual and Group incentive plans) – Halsey Premium Plan, Rowan Plan, Taylor’s differential piece rate system, Bedeaux Plan, Mewrick;s multiple piece rate system, Gantt task & bonus system, Profit sharing and co-partnership; Requisites of good wage incentive plan; Labour turnover; Cost of Labour turnover & its treatment. Concept of idle time & its treatment; Over time premium; Casual worker & out worker; Holiday & leave with pay; Cost of Apprentice; Employees welfare cost; Fringe benefits; Bonus and Gratuity.	15
4	(A) Overheads Including Activity Based Costing: Definition; Classification of overheads; Techniques for segregation of semi variable overheads; Cost allocation and apportionment; Basis of apportionment of Factory overheads and Re appointment of service centre cost; Overhead absorption on the basis of Direct Material cost, Direct labour cost, Prime cost, Labour Hours and Machine Hours; Concept and Treatment in cost accounts of – Over absorption, Under absorption, Setting up time and idle time; Absorption of Administration overheads and Selling & Distribution overheads (in theory only) (B) Conceptual Understanding of Activity Based Costing	15

Suggested Readings and Reference Books:

- (1) Cost Accounting: Principles & Practice M N Arora Vikas Publishing House
- (2) Practical Costing N K sharma Shree Niwas Publication
- (3) Cost Accounting Dr P C Tulsian S. Chand
- (4) Cost Accounting Dr Murthy & S Gurusamy The McGraw Hill Companies

Paper No-04: General Accountancy-1

Subject Code: DIA 04

Course credit: 05

Teaching Hours: 75

Marks: 70

Unit	Content	Marks
1	Consignment	20
2	Branch Accounts (Excluding Foreign Branch)	20
3	Joint Venture (Excluding Conversion of Consignment Into Joint Venture)	15
4	Computerized Accounting: Introduction, Various Components of A Computer Including Hardware and Software, Features of A Computer, Role of Computer In Accounting, Accounting Information System Vs. Management Information System: Selection of The Best Software For The Business: Advantages and Disadvantages of A Computer System: Tally Software 9.2 Version	15

Suggested Readings and Reference Books:

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting :Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting :Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. PremchandBabu on Madan Mohan, Himalaya Publication.
5. Financial Accounting :Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting :Arulanandan Raman &Sunivasan, Himalaya Publication.
7. Financial Accounting :Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I &II :Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

Paper No-05: Management Accounting-1 Course credit : 05

Subject Code: DIA 05 Teaching Hours : 75

Marks: 70

Unit	Content	Marks
1	<p>Introduction to Management Accounting and Analysis of Financial Statements:</p> <ul style="list-style-type: none">• Definition, scope, objectives, functions, tools and techniques, limitations of Management Accounting, Installation of Management Accounting system, difference between Management Accounting and Cost Accounting;• Nature and limitations of Financial Statements, Essentials of good financial statements, Analysis and interpretation, Tools of financial analysis (methods, Comparative financial statements, procedure for interpretation, objectives of analysis and interpretation, Common size statements, Trend analysis.)	20
2	<p>Interpretation and Analysis through Financial Ratios:</p> <p>Meaning, Importance and limitations of ratio analysis, Calculation and interpretation of the following ratios only: Gross Profit Ratio, Net Profit Ratio, Stock Turnover Ratio, Operating Ratio, Expense Ratios, Return on Investment (ROI), Earning per share (EPS: including concept of EPS as per AS 20), Current Ratio, Liquid Ratio, Acid Test Ratio, Proprietary Ratio, Debt-equity Ratio, Long-term Funds to Fixed Assets Ratio, Capital Gearing Ratio, Coverage Ratio (interest and total), Debtors Ratio (velocity), Creditors Ratio (velocity), Fixed Assets to Turnover Ratio, Total Assets to Turnover Ratio, Debt- service coverage Ratio, Cash earning per share, Dividend pay-out Ratio, Dividend Yield Ratio, Price Earning Ratio, Market Price to book value Ratio. Note: Preparation of Financial Statements from given ratios is not expected. Emphasis is to be given on interpretation rather than calculation.</p>	20
3	<p>Cash Flow Statement:</p> <p>Concept and significance of Funds Flow Statement; Sources and Application of Cash; Cash from Operation; Income and Expenditure Approach and Net Profit Approach; Difference between Fund Flow Statement and Cash Flow Statement; Preparation of Cash Flow Statement as per AS 3.</p>	15

4	<p>BUDGETING:</p> <ul style="list-style-type: none"> • Budgets and Budgetary Control: Definition, Objectives, Merits and de-merits of Budgetary Control, Fixed and Flexible Budgets (Theory only), Control Ratios, Zero base Budgeting; Preparation of following Functional Budgets only: Sales Budget, Selling and Distribution Cost Budget, production Budget, cost of Production Budget (Materials, Labour and Overheads). • Introduction, Advantages and limitations of Cash Budget, Methods of preparing Cash Budget: Cash Receipts and Disbursement Method, Adjusted Earnings Method, Balance Sheet Projection Method and Working Capital Differential Method. 	15
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Suggested Readings and Reference Books:

1. Management and Cost Accounting Author: Colin Drury Publisher: Pat Bond (U. K.)
2. Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13: 9780132329019)
3. Ravi M. Kishore; “Cost and Management Accounting”, Taxmann’s Publications.
4. Jawahar Lal; “Advanced Management Accounting”, S.Chand Publications.
5. Paresh Shah; “Management Accounting”, Oxford Publication
6. Horngren, C.T., Cost Accounting – A Managerial Emphasis,. Prentice – Hall

SEMESTER – II

Paper No-01: Corporate Accounting Course credit: 05

Subject Code: DIA 01 Teaching Hours 75

Marks: 70

Unit	Content	Marks
1	Valuation of Goodwill Origin of Goodwill, Factors affecting Goodwill, Meaning of Goodwill, Provision regarding Goodwill in various accounting standards, Need for valuation of goodwill, Methods of valuation of Goodwill, Arbitrary Assessment, Average profit method (simple average, Weighted Average and Annuity Method) Super Profit Method, Capitalization of profit method (Capitalization of average profit and Super profit)	20
2	valuation of shares Circumstances of valuation of shares Factors affecting valuation of shares, Methods of valuation of shares, Valuation of fully paid-up and partly paid-up equity shares and preference shares by Net Assets Method Valuation of fully paid-up and partly paid-up equity shares by Yield Method Fair value of fully paid-up and partly paid-up equity shares, Valuation of Right Shares and Valuation of Bonus Shares•	20
3	Bank Accounts Legal Provisions (Concepts only), Banking Regulation Act 1949, Business carried on by banks, Non-Banking Assets and its disposal, Management of banks, Share capital, Creation of Floating charge on properties, Statutory Reserves, Cash Reserves and Statutory Liquidity Reserve, Restriction of Acquisition of Shares in other companies, Restriction on Loan and Advances, Non Performing Assets (NPA), Preparing of Final Accounts* Notes: (1) Only Simple adjustments to be asked (2) Income Statement Or Balance sheet to be asked with relevant schedules. Combined question of final account is not expected.	15
4	Liquidation of Company Meaning of Liquidation or winding up (Concept only), Methods of Liquidation (Concepts only), Compulsory Winding up by National Law Tribunal, Voluntary Winding up, Consequences of Winding up (Concepts only), Preferential Payments, Overriding Preferential Payment as per the companies Act 2013, Powers and Duties of Liquidators (Concepts only), Order of disbursement to be made by Liquidator as per latest statutory and revision Preparation of Liquidator's Final Statement of Account as per latest statutory revision.	15

Suggested Readings and Reference Books:

- (1) Corporate Accounting (Theory & Practice) K.L. Shah (Shree Niwas Publishing)
- (2) Corporate Accounting Dr. S.N. Maheshwari & S.K. Maheshwari

Paper No-02: Financial Accounting-2 Course credit: 05

Subject Code: DIA 02 Teaching Hours: 75

Marks: 70

Unit	Content	Marks
1	Sub-Division/Consolidation of Shares, Conversion of Shares Into Stock And Its Re-Conversion Redemption of Redeemable Preference Shares Under Section 80 of Companies Act 2013 And Issue of Bonus Shares As Per Statutory Provisions In Force On 31st March of The Immediate Preceding Academic Year.	20
2	(A) Book Building Process, Bid And Buy Back (B) Underwriting of Shares and Debentures (Computation For Fixing The Liabilities of Underwriters)	20
3	Capital Reduction (Excluding Preparation of Scheme of Internal Resolution)	15
4	Revenue Accounts of General Insurance Company (In Vertical Form)	15

Suggested Readings and Reference Books:

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting :Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting :Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. PremchandBabu on Madan Mohan, Himalaya Publication.
5. Financial Accounting :Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting :Arulanandan Raman &Sunivasan, Himalaya Publication.
7. Financial Accounting :Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
8. Problems & Solutions in Advanced Accounting Vol. I &II :Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

Paper No-03: Cost Accounting-2 Course credit: 05

Subject Code: DIA 03 Teaching Hours: 75

Marks: 70

Unit	Content	Marks
1	Single Or Unit Costing: Components of total cost: Expenses that are not treated as cost in cost sheet, Imputed costs: Treatment of work-in-progress, Defective materials, Sale of scrap: Defective product, Normal & abnormal Loss of materials, Treatment of Finished goods: Preparation of Historical cost sheet. Estimated cost sheet, Estimate for work order (Tender/Quotation).	20
2	Reconciliation of Profit As Per Cost Accounts With Profits As Per Financial Accounts: Reasons for disagreement in profits; Procedure for reconciliation; Preparation of Reconciliation Statement and Memorandum Reconciliation Account.	20
3	OPERATING COSTING OR SERVICE COSTING: Meaning of Operating Costing or service costing. Features of Operating Costing. Users of Service Costing. Cost Unit, Cost Analysis, transport Costing, Hospital Costing, Staff canteen Costing. Practical Problems to be asked on Transport Costing, and Hospital Costing only	15
4	JOB, BATCH AND CONTRACT COSTING: Definition and Features of Job Costing; Pre-requisites of Job costing; Source documents, procedure for recording under Job costing; Definition of Batch costing and its accounting procedure; Method of determination of economic batch quantity (EBQ); Definition of Contract costing; Difference between Job & Contract costing; Features of Contract costing; Work certified, work uncertified and Retention money; Method of valuation of work in progress; Profit on incomplete contracts; Accounting entries; Preparation of relevant ledger accounts and Final Accounts of a Contractor; Brief introduction of AS-7 (theory only)	15

Suggested Readings and Reference Books:

- (1) Cost Accounting: Principles & Practice M N Arora Vikas Publishing House
- (2) Practical Costing N K sharma Shree Niwas Publication
- (3) Cost Accounting Dr P C Tulsian S. Chand
- (4) Cost Accounting Dr Murthy & S Gurusamy The McGraw Hill Companies

Paper No-04: General Accountancy-2 Course credit: 05

Subject Code: DIA 04 Teaching Hours: 75

Marks: 70

Unit	Content	Marks
1	Investment Accounts, Accounting For Interest Bearing (Fixed Earning) Securities In The Books Of Investor Only	20
2	Insurance Claims: Claims For Loss Or Stock & Fixed Assets; Claim For Profit Or Consequential Loss	20
3	Accounts From Incomplete Records: Conversion Method Only (Use Of Ratios To Find Out Missing Data Is Not Expected)	15
4	Hire Purchase Account	15

Suggested Readings and Reference Books:

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting :Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting :Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. PremchandBabu on Madan Mohan, Himalaya Publication.
5. Financial Accounting :Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting :Arulanandan Raman &Sunivasan, Himalaya Publication.
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8. Problems & Solutions in Advanced Accounting Vol. I &II :Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

Paper No-05: Management Accounting-2 Course credit: 05

Subject Code: DIA 05 Teaching Hours: 75

Marks: 70

Unit	Content	Marks
1	<p>Standard Costing I: Definition, Standard Cost vs. Budgetary Cost, Setting the standards; Variance analysis; Total Material cost Variance, Material Price Variance, Material Usage Variance, Material Mix Variance, Total Labour Cost Variance, Labour rate Variance, Labour Mix Variance, labour Yield Variance.</p>	20
2	<p>Standard Costing II:</p> <ul style="list-style-type: none"> • Overhead Variances: Fixed and Variable, Expenditure Variance, Efficiency Variance, Capacity Variance, Calendar Variance. Notes (i) Rate of recovery of overheads to be based on labour time only. (ii) Problems relating to finding out missing data are not expected. • Sales Value Variances: Sales Price, Sales Volume, Sales Quantity and Sales Mix Variances. Sales Margin Variances: Total sales margin Variance, Sales Margin Price Variance, Sales Margin Volume Variance, Sales Margin Mix Variance, Sales Margin Quantity (sub-volume) Variance. Notes (i) Problems relating to Reconciliation and Interpretation of Variances are not expected. (ii) Problems relating to finding our missing data are not expected. 	20
3	<p>Capital Budgeting: Meaning, Importance and Process of Capital Budgeting. Methods based on profit and recovery of cash outlays: (1) Accounting Rate of Return (ARR) Method. (2) Pay-Back Method. Methods based on present value of cash flows: (1) Net Present Value (NPV) Method. (2) Profitability index (PI) Method. (3) Internal Rate of return (IRR) Method. Notes. (i) Relevant portion of PV factors and Annuity Factros must be provided in the question paper; (ii) Advance of proposed (like calculation of expected cost and profit of proposed product to be manufactured, deferment of tax liability, capital rationing, sensitivity analysis, decisions relating to early retirement of existing assets etc) are not expected.</p>	15
4	<p>Marginal Costing: (A) Break even and CVP Analysis: Meaning and definition of Marginal Cost, Marginal costing and contribution: Marginal Costing vs. Absorption Costing; Features of Marginal Costing: Situations where Marginal Costing Technique is useful in managerial decision making. (B) Methods of determination of Break even point: Method: Traditional Break even chart and contribution Break-even chart: Algebraic Method: Limitations of C/S Ratio, Margin of safety, Angle of incidence and assumptions of Break even Analysis: Cost Volume Profit Analysis; Key of Limiting Factors Analysis (analysis where more than one limiting factors exist is not expected): Optimizing of Product Mix (basic problems to highlight its application and limitations) (C) Meaning of the following terms relating to "Decision-making process" (only short objective type theoretical questions are expected): Relevant Cost, Incremental Cost, Sunk Cost, Opportunity Cost, Avoidable/unavoidable common Costs, Traceable Costs, joint Costs and Step Costs.</p>	15

Suggested Readings and Reference Books:

1. Management and Cost Accounting Author: Colin Drury Publisher: Pat Bond (U. K.)
2. Cost Accounting Author: Charles T. Horngren Ravi M. Kishore; “Cost and Management Accounting”, Taxmann’s Publications.
3. Jawahar Lal; “Advanced Management Accounting”, S.Chand Publications.
4. Paresh Shah; “Management Accounting”, Oxford Publication 6. Horngren, C.T., Cost Accounting
– A Managerial Emphasis,. Prentice – Hall