

UDHNA COLLEGE
TYBCOM SEM-6
ADVANCED ACCOUNTING & AUDITING PAPER-8
SYLLABUS

Unit	Contents	Weightage
1	<p>Deshi Nama System (Only Theory) Introduction, Characteristics of Deshi Nama System, Books of Accounts under Deshi Nama System, Terms of Deshi Nama System, Rojmel, Bethomel, Petanondh or Peta Vahis, Khatavahi, Utaro, Havala and Havalamel, Methods of determining Profit and Loss, Sarvaiyun</p>	25%
2	<p>Budgeting for profit planning and control: Meaning of Budget and budgetary control Types of Budgets Cash Budget Fixed and flexible budgeting Objectives Merits and Limitations of Budgeting Responsibility accounting</p>	45%
3	<p>Accounting for Decision Making The concept of differential cost Cost- Volume-Profit Analysis Break-Even-point analysis and its application (Except key factor)</p>	20%
4	<p>Cost of Capital (Only Theory) Meaning and Significance of Cost of Capital Specific, overall (weighted average cost of capital) Marginal cost of capital</p>	10%