

ઉચ્ચતર નામાપદ્ધતિ - ૧

(પડતર હિસાબી પદ્ધતિ)

એસ. વાય. બી. કોમ. (સેમેસ્ટર - ૩)

(રેગ્યુલર અને એક્સટર્નલ વિદ્યાર્થીઓ માટે)



Cost



ડૉ. રાજેશકુમાર ડી. રાણા
પ્રા. મિલન આર. તલશાણીયા

:: પ્રકાશક ::

જે. ઝેડ. શાહ આર્ટ્સ એન્ડ એચ. પી. દેસાઈ
કોમર્સ કોલેજ, અમરોલી - સુરત

વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી, સુરત

ઉચ્ચતર નામા પદ્ધતિ - ૧

(પડતર હિસાબી પદ્ધતિ)

(સી.બી.સી.એસ. પદ્ધતિ અનુસાર એસ. વાય. બી. કોમ, સેમેસ્ટર - ૩)



ડૉ. રાજેશકુમાર ડી. રાણા

(M.Com., M.Phil, Ph.D.)

(Principal I/C)

જે. ઝેડ. શાહ આર્ટ્સ એન્ડ એચ. પી. દેસાઈ કોમર્સ કોલેજ, અમરોલી - સુરત

પ્રા. મિલન આર. તલસાણીયા

(M.Com., GSET)

જે. ઝેડ. શાહ આર્ટ્સ એન્ડ એચ. પી. દેસાઈ કોમર્સ કોલેજ, અમરોલી - સુરત

Special Thanks to



Jivan Jyot Trust, Amroli, Surat.

Publisher



J. Z. Shah Arts & H. P. Desai Commerce College, Amroli - Surat

Special Thanks to

J. Z. Shah Arts & H. P. Desai Commerce College, Amroli, Surat.

At & Po.: Amroli, Surat - 394 107, St. Utran (W.R.) Ta. Choryasi, Dist : Surat, Gujarat.

Ph.: 0261-2499382, 2495288, 2495600

E-mail : principal@acs.ac.in Website : www.acs.ac.in

Printed by

Sai Graphics, Amroli, Surat.

Edition

2nd, 2023

Price

360/-



Copyright : All rights are reserved with author. No part of this book may be stored in a retrieval system or transmitted in any form or by any means, electronic, photocopying or otherwise without the prior written permission of the author.

Acknowledgement

We would like to thank Jivan Jyot Trust, Amroli for giving me the opportunity to publish this book.

We would like to express our gratitude towards our young and enthusiastic leader Principal Dr. K. N. Chavda sir (Hon'ble Vice Chancellor of VNSGU) for his unending support towards preparation of this book. We are also thankful to Prof. Kanubhai G. Patel, Prof. Bindu A. Thakor, Prof. Taruna A. Modi, Prof. Dr. Mayank V. Sodha, Prof. Mahima R. Kachhiya for their strong support in making this publication successful. we are also thankful to our family members, who supported and encouraged me to write this book.

The main purpose of this book is to help the students for their better performance. In preparing this book proper care has been taken but if there is any spelling mistake or typing mistake, we will correct it in our next Edition.

*Thank You,
Dr. Rajeshkumar D. Rana
Prof. Milan R. Talsaniya*

વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી, સુરત

ઉચ્ચતર નામા પદ્ધતિ - ૧

(પડતર હિસાબી પદ્ધતિ)

(સી.બી.સી.એસ. પદ્ધતિ અનુસાર એસ. વાય. બી. કોમ, સેમેસ્ટર - ૩)

અનુક્રમણિકા

ક્રમ	વિગત	પાના નંબર
1.	માલસામાનના હિસાબો - ૧	5 - 40
2.	પ્રત્યક્ષ મજૂરી	41 - 64
3.	પરોક્ષ ખર્ચના હિસાબો	65 - 100
4.	એકમ પડતર પદ્ધતિ	101 - 136



Dr. Rajesh D. Rana

Dr. Rajeshkumar D. Rana did M.Com. in Cost Accounting And Industrial Management in May 1992, M.Phil in Dec. 2007 & was awarded Ph.D. in "Management of Performing and Non- Performing Assets - A study of selected Urban Co-operative Banks in South Gujarat" by V.N.S.G University in March 2011. He has been working as an Associate Professor in J.Z. Shah Arts & H.P. Desai Commerce College, Amroli since Sept. 1992. He has also offered his services as Guest Faculty in many other colleges and has attended many Orientation/Refresher Courses sponsored by U.G.C. He is a member of Academic/ Administrative Committees, member of NGOs & on deputation to various educational institutes. He has academically enriched himself continuously by attending various Seminars/Conferences. As a member of Indian Accounting Association, Gujarat Branch, Indian Journal of commerce And Study Circle of Lecturers in Accountancy and Commerce, Dr. Rana has been active throughout his career. Apart from academics, he is also interested in Social Service, Travelling, Reading and Research. He has to his credit the honour of being appointed as NSS Programme officer from June 2015 to May 2021 and from 1st May 2021 he has been appointed as the Principal I/C of J. Z. Shah Arts & H. P. Desai Commerce College, Amroli, Surat, Gujarat, India. He has been appointed as a member of Department Of Research Advisory Committee and Board Of Accountancy Including Costing, also Professor Incharge of P.G. (M.com.) Veer Narmad South Gujarat University, Surat. Nine Research Scholars are working for Ph.D. Degree under his Guideship. Four Research Scholars got Ph.D. Degree under the guidance of him.



Prof. Milan R. Talsaniya

Prof. Milan R. Talsaniya has obtained M.Com degree in Financial and Management Accounting in April 2022 from Veer Narmad South Gujarat University. He successfully passed the GSET examination in Commerce subject, which was held in November 2022. He currently teaches at the undergraduate level at J. Z. Shah Arts and H. P. Desai Commerce College, Amroli. He can be reached at : mrt@amrolicollege.com



Publisher

Managed by Jivan Jyot Trust

J. Z. Shah Arts & H. P. Desai Commerce College, Amroli

Re-Accredited (3rd Cycle) 'B++' (CGPA 2.94) by NAAC Bengaluru, (Sept. 2019)
 At & Post: Amroli, Surat - 394 107, St. Utran (W.R.) Ta. Choryasi, Dist. : Surat, Gujarat.
 Tel: + 91 261 2495 288 Email : principal@acs.ac.in website: <https://www.acs.ac.in/>

Price : 360/-

ISBN : 978-81-956413-9-0



9 788195 641390