

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**  
**Third Year B.Com.**  
**Semester -V**  
**Advanced Accounting & Auditing - Paper – VI**  
**(MANAGEMENT ACCOUNTING)**  
**Course Code - CE 520 A (2)**  
**(Syllabus effective from Academic Year 2018-19 onwards)**

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**Objective:**

- This course provides the students an understanding of the application of accounting techniques of management

<b>Unit</b>	<b>Course Contents (as per UGC Model Curriculum )</b>	<b>Weightage</b>
1	<b><u>Management Accounting:</u></b> 1.1 Meaning, nature, scope and functions of management accounting 1.2 Role of management accounting in decision making 1.3 Management accounting vs. financial accounting 1.4 Tools and techniques of management accounting	10%
2	<b><u>Financial Statements:</u></b> 2.1 Meaning, objectives, types and limitations of financial statements 2.2 Types and Techniques of Financial Statement Analysis: -Common Size Statement -Trend Percentage - Comparative Statements Analysis	15%



- 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. and Atkinson A. A.: Advanced Management Accounting; Prentice Hall India, New Delhi.
- 7 Dr. S. N. Maheshwari: Problem & Solution in Management Accounting & Financial Management; Sultan Chand.
- 8 Dr. Goyal & Manmohan: Management Accountancy; Taxman Publication.
- 9 Ravi M. Kishore: Management Accountancy, Taxman Publication.
- 10 L. N. Chopde & D. H. Chaudhary: Introduction to Management Accounting; Sheth Publishers Pvt. Ltd., Bombay.

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**Third Year B.Com.**  
**Semester -VI**  
**Advanced Accounting & Auditing - Paper – VIII**  
**(MANAGEMENT ACCOUNTING)**  
**Course Code - CE 620 A (2)**  
**(Syllabus effective from Academic Year 2018-19 onwards)**

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- This course provides the students an understanding of the application of accounting techniques of management.

<b>Unit</b>	<b>Course Contents (as per UGC Model Curriculum )</b>	<b>Weightage</b>
1	<p><b><u>Budgeting for profit planning and control:</u></b></p> <ul style="list-style-type: none"> <li>• Meaning of Budget and budgetary control</li> <li>• Types of Budgets</li> <li>• Cash Budget</li> <li>• Fixed and flexible budgeting</li> <li>• Control ratios</li> <li>• Zero Base control</li> <li>• Objectives</li> <li>• Merits and Limitations of Budgeting</li> <li>• Responsibility accounting</li> <li>• Performance Budgeting (Practical Problem only relating to cash budget and flexible budget).</li> </ul>	<b>50%</b>
2	<p><b><u>Accounting for Decision Making</u></b></p> <ul style="list-style-type: none"> <li>• The concept of differential cost; Cost profit volume analysis- BEP analysis and its applications (Except key factor)</li> </ul>	<b>30%</b>
3	<p><b><u>Computer Accounting</u></b>            (Basic knowledge of computer accounting)            Introduction-Variou s components of a computer including hardware and software-Features of personal computers-Role of computer accounting - Advantages - Limitations – Why computerization-preparatory work-Master creation, Generation of printouts - preservation of data - Reports - Practical with one of the accounting programme (recommended Tally software system - latest version at the time of beginning of the respective academic year)            ( e.g. for the year 2017-18 it is 9.2 version)</p>	<b>10%</b>

4	<p><b><u>Cost of Capital (Only Theory)</u></b></p> <ul style="list-style-type: none"> <li>- Meaning and Significance</li> <li>- Specific, overall(weighted average cost of capital) and marginal cost of capital</li> </ul>	<b>10%</b>
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**Note:**

1. Practical problems shall not exceed 70% of total weightage.
2. Marks for Advanced Accounting & Auditing Paper VII & VIII to be considered in a group.

**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, Et al: 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.
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