



C. U. SHAH UNIVERSITY, Wadhwan City



Faculty of: Commerce

Bachelor of Commerce

SEMESTER: VI

CODE: 4CO06MAC1

Name: Management Accounting - II

Teaching & Evaluation Scheme

Teaching Scheme(Hours)				Evaluation Scheme(Marks)		
Theory	Tutorial	Practical	Total	Sessional	University	Total
4	0	0	4	30	70	100

Objective: To aware the students about the management accounting principles and practices

Prerequisite: Basic Knowledge of Accounting & Fundamental Concepts

Course outline

Sr. No.	Course Contents	Number of Hours
1	REPORTING TO MANAGEMENT <ul style="list-style-type: none">• Introduction & Meaning• Objectives & Utility• Kinds of Reports• General principals of Reporting• Requisites of a goods report• Steps for effective report	10
2	CASH FLOW STATEMENT <ul style="list-style-type: none">• Introduction & Meaning of terms 'cash'- 'cash flow'-' cash flow statement'• Classification of cash flow• Indian Accounting Standard no. 3• Procedure for preparations Limitations of cash flow statement• of fund flow statement• Importance and Managerial Utility of cash flow statement• Practical Problems	5
3	BUDGETING & BUDGETARY CONTROL <ul style="list-style-type: none">• Introduction & Meaning• Objectives-importance- managerial application• Advantages and limitations of budgetary control• Practical problems regarding Cash Budget	10
4	FLEXIBLE BUDGET	10



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	<ul style="list-style-type: none"> • Introduction & Meaning • Utility of Flexible Budget • Practical Problems 	
5	<p>Development CAPITAL BUDGETING</p> <ul style="list-style-type: none"> • Introduction & Meaning-nature of capital expenditure • Meaning and significance of capital budgeting • Types of capital budgeting proposal and projects • Importance of capital expenditure forecast • Objectives-importance- managerial application • Advantages and limitations of capital budgeting • Practical problems regarding project appraisal methods under capital budgeting (excluding practical study of risk and uncertainty) <ul style="list-style-type: none"> - Pay back method - Average rate of return method (Accounted rate of return method) - Discounted cash flow method such as, NPV, PI, IIR and Discounted pay back method 	10
	Total Hours	45

Learning Outcomes

Theoretical Outcome It helps students to have a theoretical clarity of Accounting, provide a monetary reflection of the provision and utilization of business resources

Practical Outcome Students can be able to plan, analysis, and decision making and, Supports optimizing the achievement of an enterprise's strategic objectives.

Teaching & Learning Methodology

- (A) Lectures
- (B) Case Studies
- (C) Class Participation

Books Recommended

1. 'Management Accounting' By J. Batty
2. 'Management Accounting' By S. B. Chaudhary
3. 'Management Accounting' By S. N. Maheshwari
4. 'Management Accounting' By Khan and Jain

E-Resources

<http://libguides.reading.ac.uk/management/e-resources>
http://www.imanet.org/mgi/Management_Accounting.aspx