



C.U.SHAH UNIVERSITY
VBt's Institute of Commerce,
Wadhwan city
W.e.f.- June 2018

FACULTY OF COMMERCE

DEPARTMENT OF: - Bachelor of Commerce (B.Com)

SEMESTER: - VI

CODE: - 4CO06MAC2

NAME: – Management Accounting-II

Teaching & Evaluation Scheme:-

Sr. No	Subject Code	Name of the Subject	Teaching Hours / Week				Credits	Evaluation Scheme							
			Th	Tu	Pr	Total		Theory				Practical			Total Marks
								Sessional Exam		University Exam		Internal		Uni ver sity	
								Marks	Hr/s	Marks	Hr/s	Pr / Viva	TW	Pr	
1	4CO06MAC2	Management Accounting-II	3	-	-	3	3	30	1 1/2	70	3	--	--	--	100

Objectives:

To provide the knowledge about the use of financial, cost and other data for the purpose of managerial plans & planning, control and decision making

Course Outline :

Units	Content	No. of Hours
1	<p>RATIO ANALYSIS:</p> <ul style="list-style-type: none"> - Introduction-Financial Analysis and Interpretation -(Brief Explanation) - Meaning and Nature of Ratio - Accounting Ratio and Ratio Analysis - Importance & Utility and Limitations of Ratio Analysis <p>Classification of Accounting Ratios</p> <ul style="list-style-type: none"> - [A] Traditional Classification: - (Revenue, Balance-Sheet and Composite) - [B] Functional Classification: - (As per Accounting Data and User-Parties, Different Ratios for Solvency, Liquidity, Turnover and Profitability) - Practical Problems (<i>Excluding Reverse types of Practical Problems</i>) 	14

2	BUDGETING-BUDGETARY CONTROL AND CASH BUDGET: [A] BUDGETING & BUDGETARY CONTROL [Theoretical concept] - Introduction-Meaning-Objectives and Managerial Application - Pre-Requisites and Important Aspects - Advantages and Limitations of Budgetary Control [B] CASH BUDGET - Introduction -Meaning of Cash Budget - Methods to Preparing Cash Budget - Utility-Importance and Limitations of Cash Budget - Practical Questions	11
3	FLEXIBLE BUDGET: - Introduction – - Meaning- Utility - Relation of Cost, Stocks, Sales and Profit in Preparing Flexible Budget - Practical Questions	10
4	CASH FLOW STATEMENT [CSF] - Introduction - Accounting & Managerial meaning of the term “Cash”, “Cash Flow” & “Cash Flow Statement” - Sources and Application of Cash Flow - Indian Accounting Standard No. 3 - Importance and Managerial Utility - Limitations of CFS - Practical Questions Relating to prepare CFS (as per Indian Accounting Standard No. 3)	10
Total Hours		45

Learning Outcomes :-

Practical Outcome :- Student can solve the problems of Management Accounting.

Theoretical Outcome:- Students can learn Theoretical aspect of Management Accounting.

Teaching and Learning methodology:- The following pedagogical tools will be Used to teach this course:

- (A) Lectures
- (B) Case discussions
- (C) Assignments / Class participation / Quiz etc.

Reference Books:

1. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
2. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
3. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
4. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
5. Management Accounting: Goel, Rajiv, International Book House,