

VEER NARMAD SOUTH GUJARAT UNIVERSITY
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)

Objective:

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

Unit	Course Contents (as per UGC Model Curriculum)	Weightage
1	<p><u>Budgeting for profit planning and control:</u></p> <ul style="list-style-type: none"> • Meaning of Budget and budgetary control • Types of Budgets • Cash Budget • Fixed and flexible budgeting • Control ratios • Zero Base control • Objectives • Merits and Limitations of Budgeting • Responsibility accounting • Performance Budgeting (Practical Problem only relating to cash budget and flexible budget). 	50%
2	<p><u>Accounting for Decision Making</u></p> <ul style="list-style-type: none"> • The concept of differential cost; Cost profit volume analysis- BEP analysis and its applications (Except key factor) 	30%
3	<p><u>Computer Accounting</u> (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>	10%

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