

# Solapur University, Solapur

## M.COM Part-II - semester- III

### (Management Accounting)

### (Compulsory subject)

(Choice Based Credit System Syllabus- w.e.f. June-2016-17)

## M.COM Part-II - semester- III

Sr.No.	Topic	Content	Period
1	MANAGEMENT ACCOUNTING: NATURE AND SCOPE	1.1 Introduction 1.2 Definitions of Management Accounting 1.3 Nature of Management Accounting 1.4 Functions of Management Accounting 1.5 Scope of Management Accounting 1.6 The Management Accountant 1.7 Management Accounting and Financial Accounting 1.8 Cost Accounting and Management Accounting 1.9 Limitations of Management Accounting	05
2	FINANCIAL STATEMENT ANALYSIS AND WORKING CAPITAL MANAGEMENT	2.1 Introduction 2.2 Financial Statements 2.3 Financial Statement Analysis 2.4 Methodical Presentation of Financial Statement Analysis 2.5 Techniques /Tools of Financial Statement Analysis 2.6 Meaning –Significance-determinants of working capital 2.7 Planning of working capital requirement 2.8 sources and application of working capital 2.9working capital forecasting	15
3	RATIO ANALYSIS	3.1. Introduction to financial analysis 3.2. Use of financial ratios 3.3. Precaution in using ratio analysis 3.4. Types of ratios 3.4.1. Liquidity ratios 3.4.2. Debt (or leverage) ratios 3.4.3. Coverage ratios 3.4.4. Profitability ratios	20

		3.4.5. Market-value ratios	
4	FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT	4.1 Introduction 4.2 Meaning & Definitions 4.3 Objectives 4.4 Limitations 4.5 Procedure of Preparing Funds Flow Statement 4.5.1 Statement of Changes in Working Capital 4.5.2 Funds Flow Statement 4.6 Parties Interested in Funds Flow Statement 4.7 Typical Items Which Require Particular Care 4.8 Introduction- Cash Flow Statement 4.9 Meaning 4.10 Purpose and Uses 4.11 Structure of Cash Flow Statement 4.11 Treatment of Some Typical Items- 4.12 Format of Cash Flow Statement 4.13 Procedure for preparing Cash Flow Statement- Practical Problems 4.14 Limitations of Cash Flow Statement 4.15 Comparison between Cash Flow Statement and Funds Flow Statement	20

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1. Ashish K. Bhattacharya, Principles and Practices of Cost Accounting (3rd.), New Delhi: Prentice Hall of India Private Limited, 2004.
2. Charles T. Horngren, Cost Accounting, A Managerial Emphasis, Prentice Hall Inc., 1973.
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4. John G. Blocker and Wettmer W. Keith, Cost Accounting, New Delhi: Tata Mc Grw Publishing Co. Ltd., 1976.
5. R. K. Sharma and Shashi K. Gupta, Management Accounting- Principles and Practice (7th.), New Delhi: Kalyani Publishers, 1996.
6. Jain and Khan: Management Accounting, TMH, Delhi.
7. Pandey, I.M.: Financial Management, Vikas Publishing House, Delhi.
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<b>(Management Accounting)</b> <b>(Compulsory subject)</b> <i>(Choice Based Credit System Syllabus- w.e.f. June-2016-17)</i> <b>M.COM Part-II - semester- IV</b>			
5	MARGINAL COSTING AND PROFIT PLANNING	5.1 Introduction 5.2 CVP Assumptions and Uses 5.3 Break-Even Point and Margin of Safety Equation Method 5.4 Graphical Representation of CVP Relationship 5.5 Marginal Costing Techniques	15
6	STANDARD COSTING	6.1 Introduction 6.2 Meaning of Standard Cost And Standard Costing 6.3 Steps involved in Standard Costing 6.4 Standard Costing Vs. Budgetary Control 6.5 Standard Costs and Estimated Costs 6.6 Advantages of Standard Costing 6.7 Limitations of Standard Costing 6.8 Preliminaries for Establishing Standard Costing System 6.9 Analysis of Variances –Material ,Labour and Overheads variances 6.10 Accounting Treatment of Variances	15
7	BUDGETARY CONTROL	7.1. Definition of Budget 7.2. Objectives of Budgetary Control 7.3. Scope and Techniques of Budgetary Control 7.4. Requisites for Effective Budgetary Control 7.5. Organization for Budgetary Control 7.6. Advantages and Limitations of Budgetary Control 7.7. Types of Budgets-Production,Sales,Cash,fixed and flexible budget, Capital budget	15
8	MANAGEMENT INFORMATION SYSTEM AND REPORTING TO MANAGEMENT	8.1 Introduction 8.2 Elements of MIS 8.3 Meaning and Definition of Report 8.4 Objectives of Report Preparation 8.5 Management Reporting 8.6 Methods of Reporting	15

		8.7 Requisites of A Good Report 8.8 Kinds of Reports 8.9 Level of Management And Reporting 8.10 Reporting System 8.11 Principles of A Good Reporting System 8.12 Process of Report Writing	
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18. Charles T. Horngren, Cost Accounting, A Managerial Emphasis, Prentice Hall Inc., 1973.
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