

**SOLAPUR UNIVERSITY SOLAPUR**  
**SEMESTER PATTERN SYLLABUS**  
**M. COM. PART II**  
**MANAGEMENT ACCOUNTING**  
**(W.E.F. JUNE 2011)**

**Objective:** The course provides the students an understanding of the application of accounting techniques for management.

**COURSE INPUTS**  
**SEMESTER III**

Unit No.	Topic	Lectures/ Period
01	<b>Management Accounting</b> – Meaning, Nature, objectives, scope & functions of Management Accounting. Role of Management Accounting in decision making, Management Accounting V/S Financial Accounting, Tools & Techniques of Management Accounting.	10
02	<b>Financial Statements</b> – Meaning & types, limitations of financial statements, Objectives & methods of financial statement. Analysis of financial statements, ratio analysis, Classification of ratios – Profitability Ratios, Turn-over Ratios, Solvency & Liquidity Ratios, Advantages of ratio analysis, Limitations of Accounting Ratios	20
03	<b>Working Capital</b> – Meaning, Significance & determinants of working capital, Planning of working capital requirement, Sources and application of working capital, Working Capital forecasting, Funds Flow & Cash Flow Statements.	15
04	<b>Budgeting for Profit Planning &amp; Control</b> – Meaning of Budget & budgetary control, Objectives, Merits & Limitations, Types of Budgets – Production, Sales, Cash and Master Budget. Fixed & flexible budgeting, Capital Budgeting, Performances Budgeting responsibility accounting.	15

## SEMESTER IV

Unit No.	Topic	Lectures/ Period
01	<b>Absorption and Marginal Costing</b> - Meaning, difference between absorption and marginal costing, Application of Marginal & differential costing as a tool for decision making – Make or Buy decision, Change of Product Sales Mix, Break Even Analysis, Shut Down decision	20
02	<b>Cost Volume Profit relationship, Advanced decisions under CVP Analysis</b>	10
03	<b>Standard Costing and Variance Analysis</b> – Meaning of standard cost & standard costing, Advantages & limitations, Variance Analysis – Material, Labour & Overheads Variance	20
04	<b>Reporting to Management &amp; Management Information System (MIS)</b> – Meaning of reports, essentials of ideal report, meaning and characteristics of MIS	10

### Equivalence

Sr. No.	Pre – Revised	Revised (Semester System)
01	Management Accounting	Management Accounting

### Reference Books:

1. Management Accountancy by M.Y. Khan & Jain P.K. (Tata McGraw Hill) New Delhi
2. Introduction to Management Accounting by Charles T. Horngren, Prentice Hall of India, New Delhi
3. Management Accounting by Pandey I. M. Vani Publication, New Delhi
4. Principals of Management Accounting by Manmohan & Goyal.
5. Principals of Management Accounting by Maheshwari



**Solapur University, Solapur**  
**Nature of Question Paper For Semester Pattern**  
**• Faculty of Commerce (B.Com., M.Com.)**  
**Model Question Paper**  
**(w.e.f. June 2011)**

**Time: - 2 hrs.**

**Total Marks-50**

- |             |  |           |
|-------------|--|-----------|
| <b>Q. 1</b> | <b>Multiple choice questions<br/>(four alternatives should be given)</b>       | <b>10</b> |
|             | 1 -----  |           |
|             | (a)                      (b)                      (c)                      (d) |           |
|             | 2  |           |
|             | 3  |           |
|             | 4  |           |
|             | 5  |           |
|             | 6  |           |
|             | 7  |           |
|             | 8  |           |
|             | 9  |           |
|             | 10   |           |
| <b>Q. 2</b> | <b>Answer the following<br/>(Short note/Short problem/Short answer)</b>        |           |
|             | (A)  | <b>05</b> |
|             | (B)  | <b>05</b> |
| <b>Q. 3</b> | <b>Answer the following<br/>(Short note/Short answer/Short problem)</b>        |           |
|             | (A)  | <b>05</b> |
|             | (B)  | <b>05</b> |
| <b>Q. 4</b> | <b>Answer any one (Long answer/Problem)</b>                                    | <b>10</b> |
|             | i)   |           |
|             | ii)  |           |
| <b>Q. 5</b> | <b>Answer any one (Long answer/Problem)</b>                                    | <b>10</b> |
|             | i)   |           |
|             | ii)  |           |

## 1. Structure of the courses :-

- A) Each paper of every subject for Arts, Social Sciences & Commerce Faculty shall be of 50 marks as resolved by the respective faculties and Academic Council.
- B) For Science Faculty subjects each paper shall be of 50 marks and practical for every subject shall be of 50 Marks as resolved in the faculty and Academic Council.
- C) For B. Pharmacy also the paper shall be of 50 marks for University examination. Internal marks will be given in the form of grades.
- D) For courses which were in semester pattern will have their original distribution already of marks for each paper.
- E) For the faculties of Education, Law, Engineering the course structure shall be as per the resolutions of the respective faculties and Academic Council.

## 2. Nature of question paper:

### A) Nature of questions.

"20% Marks - objectives question" **(One mark each and multiple choice questions)**

"40% Marks - Short notes / Short answer type questions / Short Mathematical type questions/ Problems. **(2 to 5 Marks each)**

"40% Marks - Descriptive type questions / Long Mathematical type questions / Problems. **(6 to 10 Marks each)**

- B) Objective type question will be of multiple choice (MCQ) with four alternatives. This answer book will be collected in first 15 minutes for 10 marks and in first 30 minutes for 20 marks.  
Each objective question will carry one mark **each**.
- C) Questions on any topic may be set in any type of question. All questions should be set in such a way that there should be permutation and combination of questions on all topics from the syllabus. As far as possible it should cover entire syllabus.
- D) There will be only five questions in the question paper. All questions will be compulsory. There will be internal option **(40%)** and not overall option.  
**for questions 2 to 5.**
- 3. Practical Examination for B. Sc. I. will be conducted at the end of second semester.
- 4. Examination fees for semester Examination will be decided in the Board of Examinations.

The structures of all courses in all Faculties were approved and placed before the Academic Council. After considered deliberations and discussion it was decided not to convene a meeting of the Academic Council for the same matter as there is no deviation from any decision taken by Faculties and Academic Council. Nature of Question Paper approved by Hon. Vice Chancellor on behalf of the Academic Council.