

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: V
Syllabus with effect from : JUNE 2013

Paper Code: UB05ECOM01/ 13	Total Credit: 3
Title Of Paper: Advance Accounting and Auditing- IX (Advanced Management Accounting)	

Unit	Description in detail	Weighting (%)
1	DECISION MAKING Examples On: Key Factor, Product Mix, Dropping & Replacement of Product	25 %
2	DIFFERENTIAL COST ANALYSIS Meaning & Significance of Differential Cost Analysis, Compare & Contrast between Differential Cost Analysis and Marginal Cost Analysis. Examples based On: Level of Activity Planning, Pricing Decision, Dumping Decision (Export Order), Acceptance of Special offer, Make or Buy, Lease or Buy	25 %
3	FUND FLOW STATEMENT Meaning of Fund Flow Statement Uses of Fund Flow Statement Importance of Fund Flow Statement Examples: Fund Flow Statement	25 %
4	CASH FLOW STATEMENT Meaning of Cash Flow Statement Importance of Cash Flow Statement Uses of Cash Flow Statement Difference between Cash Flow Statement and Fund Flow Statement Examples: Cash Flow Statement	25 %

Basic Text & Reference Books

- Advanced Cost Accounting - Jain S P And Narang K L
- Textbook of Cost & management Accounting- Arora M.N.
- Cost Accounting - Khan My And Jain Pk
- Cost Accounting And Financial Management - Kishore Ravi M
- Problems And Solution In Adv Accounting - Maheshwari S N And Maheshwari S K
- Advanced Cost Accountancy - Nigam Lalla And Sharma G.L
- Cost Accounting - Saxena V K
- Advanced Management Accounting: Ravi M. Kishore
- Accounting for Management: Dr. Jawaharlal

