SARDAR PATEL UNIVERSITY

Programme: BCOM

Semester: V

Syllabus with effect from: JUNE 2013

| Paper Code: UB05ECOM13/01 | Total Credit: 3 | |
|--|-----------------|--|
| Title Of Paper: Advanced Management Accounting | Total Credit: 5 | |

| Unit | Description in detail | Weighting (%) |
|------|---|---------------|
| 1 | DECISION MAKING | 25 % |
| | Examples On: Key Factor, Product Mix, Dropping & Replacement of Product | |
| 2 | DIFFERENTIAL COST ANALYSIS | 25 % |
| | 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 | |
| 3 | FUND FLOW STATEMENT | 25 % |
| | Meaning of Fund Flow Statement | |
| | Uses of Fund Flow Statement | |
| | Importance of Fund Flow Statement | |
| | Examples: Fund Flow Statement | |
| 4 | CASH FLOW STATEMENT | 25 % |
| | 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 | |

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

