

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: V
Syllabus with effect from: JUNE 2020

Paper Code: UB05DCOM21	Total Credit: 3
Title Of Paper: Advance Accounting and Auditing- IX (Advanced Management Accounting)	

Objective: The Objective of this paper is to help students to acquire conceptual knowledge of Decision Making, Pricing Decision, Fund Flow and Cash Flow Statement.

Unit	Description in detail	Weighting (%)
1	DECISION MAKING (Only Examples) Examples On: Key Factor, Product Mix, Dropping of Product, Make or Buy & Acceptance of Special offer	25 %
2	PRICING DECISION (Theory & Examples) Meaning, objectives, Major factors influencing Pricing Decision, Various methods of Pricing Examples based On: Variable Cost Pricing Differential Cost Pricing Direct Cost Pricing Transfer Pricing	25 %
3	FUND FLOW STATEMENT (Vertical Form) 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 (Based on AS-3)	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

