

**SARDAR PATEL UNIVERSITY**  
**Vallabh Vidyanagar, Gujarat**  
**(Reaccredited with 'A' Grade by NAAC (CGPA 3.11))**  
**Programme: B.COM Semester: V**  
**Syllabus with effect from the Academic Year: June, 2023**

<b>B.COM. SEMESTER-V</b>		
<b>Paper Code</b>	<b>Title of the Paper</b>	<b>Total Credit</b>
<b>UB05DCOM71</b>	Advance Accounting and Auditing- IX (Advanced Management Accounting)	<b>3</b>

<b>Course Objectives</b>	The Objective of this paper is to help students to acquire conceptual knowledge of Decision Making, Pricing Decision, Fund Flow and Cash Flow Statement.
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>DECISION MAKING (Only Examples)</b> Examples On: Key Factor, Product Mix, Dropping of Product, Make or Buy & Acceptance of Special offer	<b>25%</b>
<b>2.</b>	<b>PRICING DECISION (Theory &amp; Examples)</b> Meaning, objectives, Major factors influencing Pricing Decision, Various methods of Pricing <b>Examples based On:</b> Variable Cost Pricing Differential Cost Pricing Direct Cost Pricing Transfer Pricing	<b>25%</b>
<b>3.</b>	<b>FUND FLOW STATEMENT (Vertical Form)</b> Meaning of Fund Flow Statement Uses of Fund Flow Statement Importance of Fund Flow Statement <b>Examples: Fund Flow Statement</b>	<b>25%</b>
<b>4.</b>	<b>CASH FLOW STATEMENT</b> Meaning of Cash Flow Statement Importance of Cash Flow Statement Uses of Cash Flow Statement Difference between Cash Flow Statement and Fund Flow Statement <b>Examples: Cash Flow Statement (Based on AS-3)</b>	<b>25%</b>

\*Units will have the same Weightage in the evaluation as suggested in the course outline.

<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"> <li>• Lecture Method</li> <li>• Online Lectures</li> <li>• Group Discussion</li> <li>• Practical Problem Solving</li> </ul>
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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
<b>1.</b>	Internal/Written Examination	<b>15%</b>
<b>2.</b>	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	<b>15%</b>
<b>3.</b>	University Examination	<b>70%</b>

\* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

**Course Outcomes: Having Completed this course, the students will be able to**

Under the subject of Advance Accounting & Auditing – IX, the student will learn the following topics (Theory & Practical):

- To understand Decision Making, Key Factor, Product Mix, Dropping of Product, Make or Buy & Acceptance of Special offer with practical examples.
- To understand Pricing Decision - objectives, Major factors, Various methods of Pricing and Examples based On: Variable Cost Pricing Differential Cost Pricing Direct Cost Pricing Transfer Pricing.
- To understand Fund Flow Statement - (Vertical Form), Uses of Fund Flow Statement , Importance of Fund Flow Statement and Examples on two year information.
- To understand Cash Flow Statement- (AS – 3) , Importance, Uses, Difference between Cash Flow Statement and Fund Flow Statement and Examples on Cash Flow Statement.

**Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)**

<b>Sr. No</b>	<b>References</b>
<b>1.</b>	Advanced Cost Accounting - Jain S P And Narang KL
<b>2.</b>	Textbook of Cost & management Accounting- AroraM.N.
<b>3.</b>	Cost Accounting - Khan My And JainPk
<b>4.</b>	Cost Accounting And Financial Management - Kishore RaviM
<b>5.</b>	ProblemsAndSolutionInAdvAccounting-MaheshwariS NAndMaheshwariS K
<b>6.</b>	Advanced Cost Accountancy - Nigam Lalla And SharmaG.L
<b>7.</b>	Cost Accounting - Saxena VK
<b>8.</b>	Advanced Management Accounting: Ravi M.Kishore
<b>9.</b>	Accounting for Management: Dr.Jawaharlal
<b>On-Line Resources available that can be used as Reference Material</b>	
<b><a href="https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/226">https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/226</a></b>	