

SARDAR PATEL UNIVERSITY
PROGRAMME: B.COM. (HONS') (3 Years)
(International Accounting and Corporate Banking & Insurance)
(Under Choice Based Credit System Based on UGC Guidelines)
Syllabus with effect from: June-2020

Semester: V

| | |
|--|-------------------|
| Paper Code: UB05DCOH22 | Total |
| Title of Paper: Advanced Management Accounting | Credits: 4 |
| Objective : The objective of this course is to help the management to take quality decision for controlling the business activities effectively. The main objective of management accounting is to use this statistical data and take a better and accurate decision, controlling the enterprise, business activities, and development. | |

| Unit No. | Description in Detail | Weightage |
|----------|---|-----------|
| 1 | <p>Decision Making: (Examples only)</p> <p><u>Examples On:</u></p> <ul style="list-style-type: none"> • Key Factor • Product Mix, • Dropping • Replacement of Product | 25% |
| 2 | <p>Differential Cost Analysis</p> <ul style="list-style-type: none"> • Theory: Meaning & Significance of Differential Cost Analysis, Compare & Contrast between Differential Cost Analysis and Marginal Cost Analysis. • Examples: Level of Activity Planning, Pricing Decision, Dumping Decision (Export Order), Acceptance of Special Offer, Make or Buy, Lease or Buy | 25% |
| 3 | <p>Fund Flow and Cash Flow Statements</p> <ul style="list-style-type: none"> • Theory: Meaning of fund flow statement – Uses – Importance, Meaning of cash flow – Importance – Uses – Difference between Cash Flow Statements and Fund Flow Statement. • Examples: Based on Fund Flow Statement and Cash Flow Statements only on two year balances | 25% |
| 4 | <p>Value Added Accounting</p> <ul style="list-style-type: none"> • Theory: Introduction & Definition of Value Added Value Added Statement as Performance Measurement, Difference between Value Added Statement and Profit & Loss Account • Examples: Preparation of Value Added Statement | 25% |

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Tutorial : Credit – 1 Marks – 25

| | | |
|----------|---|------------|
| 5 | Theory and Examples from Unit 1 to 4, shall comprise as a part of Journal, which shall be maintained by the students. | 25% |
|----------|---|------------|

Evaluation : Internal : 25 Marks

Journal shall be evaluated by the concerned teachers.

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 & 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