

SARDAR PATEL UNIVERSITY

(Effect from June, 2021-22)

M.COM. (BUSINESS STUDIES) SEMESTER-II		
Paper Code	Title of the Paper	Total Credit
PB02CCOM53	Cost and Management Accounting-II	4

Course Objectives	To provide the students an understanding of application of accounting techniques for better management.
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Course Description		
Unit	Description	Weightage
1.	Management Accounting Evolution, Meaning and Definitions Scope, Functions Tools & Techniques Principles Financial Accounting, Cost Accounting and Management – Accounting comparison The Management Accountant Limitations Decision making-meaning and process	25%
2.	Human Resource Accounting (Theory and Example) Concept, Objectives Importance Valuation of HRA – Examples Disclosure and recording in financial statement Human Resource Accounting in India	25%
3.	Accounting for price level changes (Theory and Example) Introduction Inflation Accounting Limitations of historical financial statement CCA & CPP – Preparation of price level adjusted financial statement - Examples Advantages and Disadvantages	25%

4.	Environmental Accounting Meaning & Definition Approaches Merits & Demerits Problems of Environmental Accounting Environmental Accounting Practices in India	25%
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*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* 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	
1.	To understand Concept, theories and Approaches of Cost Accounting using
2.	Appropriate supportive technologies in global context.
3.	Having Knowledge about Environmental Accounting Practices in India
4.	Developed Management Skills
5.	It is very useful for his/ her further study like CA and CS.

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)	
Sr. No	References
1.	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/moocs_courses.php
On-Line Resources available that can be used as Reference Material	
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390	