

SARDAR PATEL UNIVERSITY
(Effect from June, 2021-22)

M.COM. (BUSINESS STUDIES) SEMESTER-II		
Paper Code PB02ECOM51	Title of the Paper Management Control System - II	Total Credit 4
Course Objectives	To acquaint the students for contemporary issues and techniques for management control	

Course Description		
Unit	Description	Weightage
1.	<p style="text-align: center;">Funds Flow and Cash Flow Analysis</p> Meaning of Funds Flow and Cash Flow Statements Difference between Cash Flow and Funds Flow Analysis Utility of Cash Flow Analysis Limitations of Cash Flow Analysis Preparation of Cash Flow Statement	25%
2.	<p style="text-align: center;">Pricing Decisions & Divisional Performance</p> Concept of Pricing Objectives of Pricing Types of Prices Factors affecting Pricing of a Product Product Pricing Methods Divisional Performance Intra-company Transfer Pricing Examples	25%
3.	<p style="text-align: center;">Social Accounting Definitions Objectives</p> Micro & Macro Approach Concept of Social Cost Benefits Social Accounting Reporting Social Accounting in India	25%
4.	<p style="text-align: center;">Carbon Credit Accounting and Environmental Audit</p> Meaning Kyoto Protocol Global Warming Carbon Trading Carbon Credit Accounting in India Definition of Environmental Audit Objectives of Environmental Audit Accounting Treatment of Environmental Audit Specific Issues Relating to Environmental Audit	25%

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

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Practical Problem Solving
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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.	Student will learn about Funds Flow and Cash Flow Analysis
2.	Student will learn about new areas in the area of accounting like Social Accounting, Carbon Credit Accounting and Environmental Audit etc.
3.	Student will develop Management Skills
4.	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.	Arora, M. N., Management Accounting - Theory, Problems and Solutions, Himalaya Publishing House, New Delhi, 2004.
2.	Kulshrestha, N. K., Management Accounting – Concepts & Cases, Tata McGraw Hill Publishing House Company Ltd., New Delhi, 1999.
3.	Maheshwari, S. N., Management Accounting & Financial Control, Sultan Chand & Sons, New Delhi, 2006.
4.	Sonara, C.K., Corporate Environmental Accounting & Reporting: An Empirical Study of Different Groups of Selected Companies in India, Sarth Publication, Anand, 2014.

On-Line Resources available that can be used as Reference Material

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390

SUBJECT	COMMERCE
Paper No. and Title	06: ACCOUNTING FOR MANAGERIAL DECISIONS
Module No. and Title	32: CASH FLOW ANALYSIS