

JAI HIND COLLEGE AUTONOMOUS



Syllabus for S.Y.BCom

**Course : Management
Accountancy**

Semester : III

Credit Based Semester & Grading System

With effect from Academic Year 2018-19

List of Courses

Course: Management Accountancy

Semester: III

SR. NO.	COURSE CODE	COURSE TITLE	NO. OF LECTURES / WEEK	NO. OF CREDITS
SYBCom				
1	CACC302	Management Accountancy	03	04

Semester III – Theory

Course: CACC302	MANAGEMENT ACCOUNTANCY (Credits :04 Lectures/Week:04)	
	<p>Objectives:</p> <ul style="list-style-type: none"> ➤ To make students acquainted with Management accounting for business and logical flow of financial aspects ➤ To give problems for practice revise the skill developed through case studies & covering the practical situations. <p>Outcomes: The course will enable students to gain knowledge of Management accountancy of with financial aspects of Company Accounts.</p>	
Unit I	<p>Introduction to Management Accounting including vertical form of financial statement</p> <ol style="list-style-type: none"> 1) Introduction to Management Accounting 2) Analysis of Income statement & Vertical format of Balance sheet 	15 L
Unit II	<p>Ratio Analysis and Interpretation</p> <ol style="list-style-type: none"> 1) Ratio Analysis and Interpretation based on vertical format <ol style="list-style-type: none"> i)Revenue statement ii)Balance sheet statement 2) Chart classification viz, <ol style="list-style-type: none"> i)Balance sheet Ratio ii)Revenue Statement Ratio iii)Combined Ratio 3) A) Classification of Ratios With Formulas, Merits & Demerits. 3) B) Chart classification viz <ol style="list-style-type: none"> i)Balance sheet Ratio ii)Revenue Statement Ratio iii)Combined Ratio iv)Illustrations v)Case Studies 	15 L
Unit III	<p>WORKING CAPITAL MANAGEMENT</p> <ol style="list-style-type: none"> 1) Introduction ,concept, nature of planning of working capital 2) Operating cycles in case of Trading and Manufacturing organization 3) Performa for working capital statement <ol style="list-style-type: none"> i) Illustrations ii) Case studies 	15 L
<p>Textbook:</p> <ol style="list-style-type: none"> 1. Dr, CA Varsha ,A,(2017) Management Accounting ,Mumbai, Maharashtra, Manan Prakashan (p) Ltd 2. Chopde, C,(2017) Management Accounting ,Mumbai, Maharashtra, 		

Manan Prakashan

Additional References:

1. Pratap, S. (2013), Accountancy and Financial Management, Mumbai, Maharashtra, Ane'S Books (P)Ltd.
2. Ashish, K, (2007), Financial Accounting for Business Managers, New Delhi, Delhi, Prentice Hall of India (p) Ltd.

Evaluation Scheme

[A] Evaluation scheme

I. Semester End Examination (SEE)- 100 Marks

