

Sri Sathya Sai College for Women, Bhopal

(An Autonomous College affiliated to Barkatullah University, Bhopal)

(NAAC Accredited 'A' Grade)



SYLLABUS

UG

SESSION- 2023-24

CLASS: B.Com. III YEAR

SUBJECT: COMMERCE

Dr. B. Mathew

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20/9/23

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21/9/23

S. Tripathi
2.9.23

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Sri Sathya Sai College for Women, Bhopal

(An Autonomous College Affiliated to Barkatullah University Bhopal)

Department of Higher Education, Govt. of M.P.

Under Graduate Syllabus (Annual Pattern)

As recommended by Central Board of Studies and approved by the Governor of M. P.

wef 2023-2024

(Session 2023-24)

(NEP-2020)

Class / कक्षा	B.Com. / बी. कॉम.
Year / वर्ष	Third / तृतीय
Subject / विषय	Commerce / वाणिज्य
Course Title / पाठ्यक्रम का शीर्षक	Management Accounting / प्रबंधकीय लेखांकन
Course Type / पाठ्यक्रम का प्रकार	Minor / माइनर
Credit Value/ क्रेडिट मान	6
Max. Mark/ अधिकतम अंक	30+70 (Minimum Marks 35)

Course Outcome: - After studying this subject, the students:

- Be well versed in a through analysis of any company's financial statements such as profit and loss account and position statement, and be able to make accurate estimates of the financial position, solvency and profitability of that company.
- By studying the cash flow statement, you will get the knowledge of proper use of cash in the organization and adequate availability of cash the organization.
- After the getting the knowledge of marginal cost, will be able to make or buy the item, fix the price, stop production etc.
- Learn to control costs by creating afferent types of budgets from budgetary control.
- Prepare the managerial report of the company.

Particular / विवरण

Unit-I	Management Accounting: Meaning, Nature, Scope and Functions, Role of Management Accounting in Decision Making, Management Accounting Vs Financial Accounting and Cost Accounting, Advantages and limitations of Management Accounting.
इकाई-1	प्रबंधकीय लेखांकन- अर्थ, प्रकृति, क्षेत्र व कार्य, निर्णयन में प्रबंधकीय लेखांकन की भूमिका, प्रबंधकीय लेखांकन बनाम वित्तीय लेखांकन एवं लागत लेखांकन, प्रबंधकीय लेखांकन की तकनीकें एवं विधियां। प्रबंधकीय लेखांकन के लाभ एवं सीमाएं।
Unit-II	Financial Statement: Meaning, Nature, Scope, Importance and Limitation, Characteristics of an ideal Financial Statements, Analysis of Financial Statements, Meaning, Objects, Nature, Methods, Techniques and Limitations, Ratio Analysis: Meaning, Importance and Limitations, Precautions in using Ratios, Classification of Ratios, Profitability Ratios, Turnover Ratios and Financial Ratios, Interpretation of Ratio.
इकाई-2	वित्तीय विवरण पत्र: अर्थ, प्रकृति, महत्व व सीमाएं, एक आदर्श वित्तीय विवरण की विशेषताएं। वित्तीय विवरणों का विश्लेषण, आशय, उद्देश्य, प्रकृति, विधियां, तकनीकें एवं सीमाएं। अनुपात विश्लेषण: अर्थ, महत्व व सीमाएं, अनुपातों के उपयोग में सावधानियों, अनुपातों का वर्गीकरण -लाभदायकता अनुपात, आवर्त्य अनुपात, वित्तीय अनुपात, अनुपातों का निर्वचन। <i>सावधानियां</i>
Unit-III	Cash Flow Statement (As Per Indian Accounting Standard-3) Meaning, Importance and Limitations, Provisions of cash flow Statement in India: Familiarity with Accounting Standard 3 Classification of Cash Flows, Concept of management Audit, Responsibility Accounting.
इकाई-3	रोकड़ प्रवाह विवरण (भारतीय लेखा मानक 3 के अनुसार) आशय, महत्व व सीमाएं, लेखांकन मानक 3 के अनुसार रोकड़ प्रवाह विवरण के प्रावधान, रोकड़ प्रवाहों का वर्गीकरण। प्रबंधकीय अंकेक्षणकी अवधारणा उत्तरदायित्व लेखांकन।
Unit-IV	Absorption Cost Accounting and Marginal Cost Accounting, Meaning, Marginal Costing and differential costing usage, Advantages and Limitations of Marginal Costing, Marginal cost Vs. Differential cost, meaning and process of decision making, Types of decision, Make or buy decision, Change of Product Mix, Pricing, exploring new markets, Shutdown Decisions, Break even analysis.
इकाई-4	अवशोषण लागत लेखांकन एवं सीमान्त लागत लेखांकन: आशय, सीमांत लागत एवं विभेदात्मक लागत, सीमान्त लागत लेखांकन का उपयोग, लाभ एवं सीमाएं, सीमांत लागत लेखांकन बनाम अवशोषण लागत लेखांकन, निर्णयन का आशय, निर्णयन की प्रक्रिया, निर्णयों के प्रकार-बनाओ या खरीदो निर्णय, उत्पाद मिश्रण में परिवर्तन, मूल्य निर्धारण, नवीन बाजारों की खोज, उत्पादन बंदी, खण्ड सम विश्लेषण।
Unit-V	Budgetary Control: Meaning of Budget, Meaning Characteristics, Objectives, Merits and Limitations of Budgetary Control; Organization of Budgetary Control System, Types of Budget: Cash Budget and Flexible Budget, Zero Base Budgeting, Performance Budgeting, Management Reports: Meaning, Need, Characteristics, Limitations and kind Procedure for Drafting Reports.

S. Taspalwar

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इकाई-5	बजटरी नियन्त्रण- बजट का आशय, बजटरी नियन्त्रण का आशय, विशेषताएं, उद्देश्य, गुण व सीमाएं। बजटरी नियन्त्रण पद्धति का संगठन, बजट के प्रकार-रोकड़ बजट, लोचदार बजट, शून्य आधार बजट, निष्पादन बजट, प्रबंध प्रतिवेदन-आशय, आवश्यकता, विशेषताएं, सीमाएं एवं प्रकार, प्रतिवेदन रचना प्रक्रिया।
Keywords/Tags:	Management Accounting, Ratio Analysis, cash flow statement, Marginal Costing, Budgetary Control. प्रबंधकीय लेखांकन, अनुपात विश्लेषण, रोकड़ प्रवाह विवरण, सीमांत लागत, बजटरी नियंत्रण।

Suggestion Books:-

1	Pillai R.S.N. and Bhagwati	Management Accounting, S. Chand Agra
2	Arora M.N.	Management Accounting, (Theory, Problems & Solutions) Himalaya Publication Nagpur.
3	DebarshiBhattaCharyya	Cost and Management Accounting Peasson education
4	धवन डॉ. कामना,	मैनेजमेंट अकाउंटिंग (हिन्दी), नवयुग प्रकाशन, न्यू दिल्ली
5	Pandey I.M.	Management Accounting Vikas Publications, New Delhi
6	अग्रवाल डॉ. महेश	प्रबंधकीय लेखांकन, रामप्रसाद एण्ड संस, भोपाल म.प्र.
7	मिश्र डॉ. एच.एन.	प्रबंधकीय लेखांकन, जीजेएमएस पब्लिकेशन
8	गुप्ता के एल.	प्रबंधकीय लेखांकन, साहित्य भवन, अगरा

Scheme of Marks:

Suggested Continuous Evaluation Methods:

Maximum Marks: 100		
Continuous Comprehensive Evaluation 30 marks (CCE): Term End Exam Theory 70 marks		
Internal Assessment : Continuous Comprehensive Evaluation (CCE): 30 Marks	There shall be 4 class tests of 10 marks each, out of which the 3 best scores are to be taken into account.	10+10+10= 30
External Assessment: Term End Exam (Theory) 70 (Time : 03:00 Hrs.)	Section (A) 10 Marks (A) Very Short Answer type question – 5 (word limit 50 words) Section (B) 24 Marks: Short Answers Type Questions 1 question from each unit (word limit – 250 words) 4 to be attempted out of 7 given questions Section (C) 36 Marks: Long answer type questions (word limit 500 words) 4 to be attempted out of 7 given questions	10 question 01 marks each - 10 4 question 06 marks each - 24 4 questions 09 marks each - 36
		Total 70

S. Tripathi

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Dr. S. Mathew

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02/9/23
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02/09/23.