

**The Kelkar Education Trust's
V G Vaze College of Arts, Science and Commerce
(Autonomous)**



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V G Vaze College of Arts, Science and Commerce

(Autonomous)

Syllabus for Academic Year 2024-25

(June 2024 Onwards)

Program: B.COM

Semester III

Course : INTRODUCTION TO MANAGEMENT ACCOUNTING

Course Code	Course Title	credit
VGUCMMA301	INTRODUCTION TO MANAGEMENT ACCOUNTING	2



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Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
3	-	-	3	15	15	10		-	60	100
Max. Time, End Semester Exam (Theory) -2Hrs.										

SYBCOM
INTRODUCTION TO MANAGEMENT ACCOUNTING
SEMESTER III

Learning Objectives:

1. To understand and analyze the nature, scope and functions of Management Accounting and acquire the ability to apply such knowledge in decision making
2. To get the Knowledge of cash inflows and outflows, Knowledge of trading profits, It Offer Information
3. To Evaluate Changes In Equity, Liabilities And Assets and Indicate The Probability, Timing And Amount Of Future Flow Of Cash
4. To understand the nuances of Working capital and the factors which determine the working capital and learning the methods of estimating working capital
5. Discuss the importance of capital budgeting for a business entity and calculate cash flows in capital budgeting decisions and help students understand the basic principles for measuring the same
6. To analyse various investment valuation techniques like Payback, Net Present Value, Profitability Index, Internal Rate of Return.

Learning outcomes

- 1 Assistance in planning and formulation of future policies.
- 2 Helps in interpretation of financial information.
- 3 Interpretation of data through various techniques contributing to effective financial reporting relevant for short term and strategic decision.
- 4 Knowledge of increase or decrease in long-term loans, in cash balance and in tax and dividends paid.
- 5 To Facilitate Cash Management Efficiently & Aid In The Short-Term Planning Of Financial Activities



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6 helps to know the operating management of business

SYBCOM
INTRODUCTION TO MANAGEMENT ACCOUNTING
SEMESTER III

Sr. No.	Modules	No. of Lectures
1	Introduction to Management Accounting	02
2	Cash Flow Statement	10
3	Working Capital Management	08
4	Capital Budgeting	10
	TOTAL	30

SYBCOM
INTRODUCTION TO MANAGEMENT ACCOUNTING
SEMESTER III

Sr No.	Modules / Units
1	Introduction to Management Accounting
	<ul style="list-style-type: none"> ● Meaning – Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting
2	Cash Flow statement
	<ul style="list-style-type: none"> ● Meaning, Importance ● Difference between cash flow and fund flow statement, cash flow from operating, investing and financing activities ● Preparation of Cash flow statement as per direct and indirect method (AS-3 Revised)
4	Working Capital Management
	<ul style="list-style-type: none"> ● Concept, Nature of Working Capital, Planning of Working Capital



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	<ul style="list-style-type: none"> ● Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organisation ● Operating Cycle
5	Capital Budgeting
	<ul style="list-style-type: none"> ● Introduction ● The classification of Capital Budgeting Projects ● Capital Budgeting Projects ● Capital Budgeting Techniques: Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback, (Excluding Calculation of Cash Flow)

Reference Text :

1. Cost and Management Accounting, ColinnDuri 7th Edition.
2. Cost and Management Accounting, Dbarshi Bhattacharyya, Pearson Publication 2013 Edition
3. Management Accounting, M. Y. Khan
4. Management Accounting, I. M Pandey.

EVALUATION PATTERN

I. Internal [40 marks]

- a. Class test of 15 marks for 30 min.
- b. Project/ Assignment – 15 Marks.
- c. Class participation and behavior. 10 marks

II. Summative [60 marks]

Semester end exam 60 marks, duration 2 hrs.

Question Paper Pattern

I. Internal

Maximum Marks: 15

Question to be set : 2

Duration : 30 Min

Q. No.	Particulars	Marks
Q. 1.	Practical Question	05



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Q.2.	Practical Question	05
Q. 3.	Practical Question	05

II. Summative (Semester end)

Maximum Marks: 60

Question to be set : 04

Duration : 2 Hrs

Q. No.	Particulars	Marks
Q. 1.	Compulsory Practical Questions	15
Q. 2.	Full Length Practical Question OR Full Length Practical Question	15
Q. 3.	Full Length Practical Question OR Full Length Practical Question	15
Q. 4.	Full Length Practical Question OR Short notes To be asked 05, to be answered 03	15 15

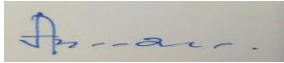
Full Length Question of 15 Marks may be divided into two sub questions of 7/8 and 10/ 5 Marks.



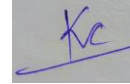
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The Final syllabus which has been approved by the following BOS Members:

CA. Anil Naik, Head of Department of Accountancy
CA. Yogesh Sant – Member – Faculty
Ms. Swapna Jagtap – Member – Faculty
Dr. Shilpa Palande – Member – Faculty
Ms. Gayatri Vaity – Member – Faculty
Mr. Kiran more – Industry/Corporate Sector
Dr.(CA.) Smita Deshpande – Subject Expert from Other University (SNDT)
Dr.(CA) Seema Tarak Shah – Subject Expert from Other University (SNDT)
CA Ketaki Ketkar – Vice-Chancellor Nominee
CA. Amol Kane – Meritorious Alumnus



CA. Anil Naik
CHAIRMAN – BOS



CA. Ketaki Ketkar
VC – NOMINEE (BOS)

