

AC –
Item No. –

As Per NEP 2020
Tolani College of Commerce
(Autonomous)



Knowledge is Supreme

Title of the Course: Management Accounting
Programme : Bachelor of Commerce (Accounting & Finance)
Semester: I

Syllabus for 2 Credit Course
From the Academic Year 2024-2025

Name of the Course: Management Accounting

Sr. No.	Heading	Particulars
1	Description the course :	This introductory course in Management Accounting serves as a foundational exploration into the principles and practices that drive effective decision-making within an organization. As a critical component of accounting education, the course is designed to provide participants with essential skills in analyzing financial statements, understanding fiscal well-being, and contributing to the overall success of an organization. Learners will gain insights into the strategic role of managerial accounting and its relevance in both immediate and long-term decision-making scenarios.
2	Vertical :	Major
3	Type :	Practical
4	Credit:	2 credits
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation: 20 Semester-End: 30
7	Course Objectives: 1.To critically analyze and interpret financial statements of companies 2. To learn different ratios for analyzing financial statements	
8	Course Outcomes: 1. Learners will be able to learn variety of analytical tools and techniques for comprehensive financial analysis. 2. Learners will be able to take financial decisions and suggest on the basis of Ratioanalysis.	

9	Module 1: Introduction and Financial Statement Analysis (15 Hours)
	<ul style="list-style-type: none"> • Meaning ,Nature ,Importance, Tools and Functions of management Accountant • Vertical Forms of Balance Sheet and Profit and Loss Account (Practical Sums) • Trend Analysis (Practical Sums) • Comparative Statement and Common Size Statement (Practical Sums)
	Module 2: Ratios Analysis (15 Hours)
	<ul style="list-style-type: none"> • Meaning, Classification , advantage and limitations • Balance Sheet Ratios (Practical Sums) • Revenue Statement Ratios (Practical Sums) • Combined Ratios (Practical Sums)
10	Reference Books: <ol style="list-style-type: none"> 1. Arora, M. N., Management Accounting. [Theory, Problems & Solutions] ,Himalaya Publishing House, 2009. 2. Ananthanarayanan, P.S., Management Accounting. Oxford University Press, 2015 3. Dr.K.L Gupta , Management Accounting, Sahitya Bhawan Publications,2022 4. Hilton,Ronald W.: Managerial Accounting. [Creating Value In A Dynamic Business Environment] (7th) New York. Mcgraw -Hill/Irwin 5. Jhamb, H.V.: Fundamentals Of Management Accounting. (2nd Ed.) , Ane Books, 2012 6. R.S.N. Pillai and V. Bagavath , Management Accounting, S.Chand ,2010 7. Ravi Kishore , Cost & Management Accounting , Taxmann's ,6th Edition,2021

11	Internal Continuous Assessment: 40%	Semester End Examination : 60%
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12	Continuous Evaluation through:		
	Sub-components	Maximum Marks	Conditions for passing
	1) Assignment/Case Studies/Project/Field Visit	05	A learner must be present for each of the sub-components.
	2) Presentation/Book Review/Research Paper Report	05	
	3) MCQ Based Test	10	
	Total	20	

13	Format of Question Paper:		
	Question No	Particulars	Marks
	Q-1	Attempt the following: a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 08 07
	Q-2	Attempt the following: a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 08 07
	Note: Theory/Practical question of 7 and 8 Marks can be Three Question of 5 Each or One Question of 15 Marks		

Signatures of Team Members

Sr.No	Name	Signature
1.	Mr.Murugan Nadar	
2.	Mr.Mubeen Shaikh	