

AC –  
Item No. –

**As Per NEP 2020**  
**Tolani College of Commerce**  
**(Autonomous)**



**Title of the Course: Accounting for Managerial Decisions**  
**Programme : Bachelor of Management Studies (BMS)**  
**Bachelor of Commerce (Banking and Insurance)**  
**Bachelor of Commerce (Financial Markets)**  
**B.SC. (Information Technology)**  
**Bachelor of Business Administration (Logistics)**  
**Semester : IV**

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

## Name of the Course: Accounting for Managerial Decisions

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>	This course is designed to provide learners with the essential accounting tools and knowledge necessary for effective managerial decision-making. It goes beyond traditional financial accounting to focus on how accounting information can be strategically utilized in various aspects of management. learners will learn how to analyze financial data, create budgets, and utilize managerial accounting techniques to make informed decisions that contribute to the overall success of an organization. It provides practical skills and insights for applying managerial accounting principles in real-world business scenarios.
2	<b>Vertical :</b>	Open Electives
3	<b>Type :</b>	Practical
4	<b>Credit:</b>	2 credits ( 1 credit = 15 Hours for Practical )
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks Continuous Evaluation: 20 Semester-End: 30
7	<b>Course Objectives:</b>	
	1. To learn how to analyze, plan, and control cash flows to ensure liquidity and financial stability.	
	2. To Understand the concept of working capital and its importance to business operations and financial health.	
8	<b>Course Outcomes:</b>	
	1. Learners will be able to apply forecasting techniques to anticipate cash needs and plan accordingly.	
	2. Learners will be able to calculate working capital of the firm	

<b>9</b>	<b>Module 1: Cash Flow Analysis</b>	<b>(15 Hours)</b>
	<ul style="list-style-type: none"> <li>• Meaning , Importance , Advantage Classification of Activities</li> <li>• Methods of Calculations of Cash Flow from Operating Activities</li> <li>• Cash Flow Statement (Indirect Method) (Practical Sums)</li> </ul>	
	<b>Module 2: Working Capital Management</b>	<b>(15 Hours)</b>
	<ul style="list-style-type: none"> <li>• Concept, Nature of Working Capital, Planning of working Capital</li> <li>• Estimation of working capital requirement in case of Trading and Manufacturing Organization (Practical Sums)</li> <li>• Operating Cycle (Practical Sums)</li> </ul>	
<b>10</b>	<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Arora, M. N., Management Accounting. [Theory, Problems &amp; Solutions] ,Himalaya Publishing House, 2009.</li> <li>2. Ananthanarayanan, P.S., Management Accounting. Oxford University Press, 2015</li> <li>3. Dr.K.L Gupta , Management Accounting, Sahitya Bhawan Publications,2022</li> <li>4. Hilton,Ronald W.: Managerial Accounting. [Creating Value In A Dynamic Business Environment] (7<sup>th</sup> ) New York. Mcgraw -Hill/Irwin</li> <li>5. Jhamb, H.V.: Fundamentals Of Management Accounting. (2nd Ed.) , Ane Books, 2012</li> <li>6. R.S.N. Pillai and V. Bagavath , Management Accounting, S.Chand ,2010</li> <li>7. Ravi Kishore , Cost &amp; Management Accounting , Taxmann's ,6<sup>th</sup> Edition,2021</li> </ol>	

<b>11</b>	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination : 60%</b>	
<b>12</b>	<b>Continuous Evaluation through:</b>		
	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	
<b>13</b>	<b>Format of Question Paper:</b>		
	<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
	Q-1	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15  08 07

	Q-2	<b>Attempt the following:</b>	
		a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 08 07
<b>Note:</b> 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	