As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Title of the Course: Management Accounting
Programme : Bachelor of Management Studies (BMS)
B.SC. (Information Technology)
Semester :III

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 learners 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 :**	Open Electives
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 Ratio analysis.	

9	Module 1: Introduction and Financial Statement Analysis	(15 Hours)

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	• 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)**
	• Meaning, Classification , advantage and limitations	
	• Balance Sheet Ratios (Practical Sums)	
	• Revenue Statement Ratios (Practical Sums)	
	• Combined Ratios (Practical Sums)	

10	**Reference Books:**
	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%**

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	Particular	Marks
Q-1	**Attempt the following:** a.Full Length Practical Question OR	15
	b. Theory/ Practical Questions	08
	c. Theory/Practical Questions	07
Q-2	**Attempt the following:** a.Full Length Practical Question OR	15
	b. Theory/ Practical Questions	08
	c. Theory/Practical Questions	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	