

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce
(Autonomous)



Title of the Course: Introduction to Management Accounting
Programme : Bachelor of Commerce (Banking & Insurance)
Bachelor of Commerce (Financial Markets)
Semester: III

Syllabus for 4 Credit Course
From the Academic Year 2025-2026

Name of the Course: Introduction to 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:	4 credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation: 40 Semester-End: 60
7	Course Objectives: <ol style="list-style-type: none"> 1. To critically analyze and interpret financial statements of companies 2. To learn different ratios for analyzing financial statements. 3. To learn how to analyze, plan, and control cash flows to ensure liquidity and financial stability. 4. To Understand the concept of working capital and its importance to business operations and financial health. 	
8	Course Outcomes: <ol style="list-style-type: none"> 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. 3. Learners will be able to apply forecasting techniques to anticipate cash needs and plan accordingly. 4. Learners will be able to calculate working capital of the firm 	
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) 	
	Module 3: Cash Flow Analysis (15 Hours) <ul style="list-style-type: none"> • Meaning, Importance, Advantage Classification of Activities • Methods of Calculations of Cash Flow from Operating Activities • Cash Flow Statement (Indirect Method) (Practical Sums) 	

	Module 4: Working Capital Management (15 Hours) <ul style="list-style-type: none"> • Concept, Nature of Working Capital, Planning of working Capital • Estimation of working capital requirement in case of Trading and Manufacturing Organization (Practical Sums) • Operating Cycle (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%		
12	Continuous Evaluation through:				
	Sub-components		Maximum Marks	Conditions for passing	
	1) Assignment/Case Studies/Project/Field Visit		15	A learner must be present for eachof the sub-components.	
	2) Presentation/Book Review/ Research Paper Report		15		
	3) MCQ Based Test		10		
	Total		40		
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
			Q-3	Attempt the following: d.Full Length Practical Question OR e. Theory/ Practical Questions Theory/Practical Questions	
	Q-4			Attempt the following: f. Full Length Practical Question OR g. Theory/ Practical Questions Theory/Practical Questions	

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 Member

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

