

Programme: M.Com
Medium: English
Paper: Accountancy

Paper Title: Accounting for Managerial Decisions

Semester: II
Subject Code:
Year of Implementation: 2019-20

Title of the Paper	L	Cr	P/T	D (EE)	EE	IE	TM
Financial Management	04	4	-	2 Hours	50 Marks	50 Marks	100 Marks

#L=Lecture, Cr=Credits, P/T=Practical/Tutorials, D=External Exam Duration, EE=External Examination, IE=Internal Examination, TM=Total Marks

Course Objectives:

Course contents focus on conceptual aspects, application of accountancy and finance principles to different managerial decision-making scenarios

Learner Outcomes:

1. To understand and apply the principles and techniques of Finance to managerial decision-making.
2. To develop analytical skills and develop the ability to help in taking decisions based on techniques of costing and finance
3. To give a theoretical basis for preparing students to exploit opportunities in new areas of the Accounting profession.

Module	Module Specific Objectives	Content	Weightage (%)	Instruction Time (No. of lecture 50 Minutes Each)	Credits	Evaluation	
						IE Weightage	EE Weightage
1	To understand the concept of capital budgeting, the nature and scope of investment decisions and methods	Capital Budgeting (Practical) <ol style="list-style-type: none"> 1. Payback period 2. Discounted Cash flow 3. Net Present Value 4. IRR 5. Accounting Rate of 	25	15	1	12	13

	of their appraisal	Return.					
2	To gain ability to undertake decision-making based on marginal cost and break-even analysis.	<p>Marginal Costing and Break Even Analysis (Practical)</p> <ol style="list-style-type: none"> 1. Meaning of Break-Even Analysis 2. Break Even Point. 3. Margin of Safety 4. Profit-Volume Analysis 	25	15	1	12	13
3	To understand standard costing and its applications in controlling cost and setting of budgets	Standard Costing – Material and Labour Variances (Practical)	25	15	1	13	12
4	To introduce and provide a strong theoretical base for recent trends in accounting such as responsibility accounting and inflation accounting	<p>Theory-</p> <p>Responsibility Accounting</p> <p>Price level Accounting</p> <p>Inflation Accounting</p> <p>Current Cost Accounting</p> <p>(iii) Methods of Accounting of Changing Prices</p>	25	15	1	13	12

Evaluation Scheme:

A. Internal Examination:

1. Two written test for 25 Marks
2. Project presentation of 25 marks
3. Online Test for 25 Marks
(Average of all the 4 above)

B. External Examination:

The pattern of the written exam would be as follows:

Q.1 Compulsory Question for Twenty Marks

Q.2 to Q.4 Answer any two out of three, fifteen marks each

Question		Marks
Q.1	Practical sum	20
Q.2	Practical sum	15
Q.3	Practical sum	15
Q.4	Theory	15

References:

A. Essential Reading

1. Arora M. N. (2012), A Textbook of Cost and Management Accounting, Himalaya Publication, Mumbai.
2. Khan M.Y, Jain P.K. (2014) Cost Accounting (2nd Edition), MCgraw Hill Education (India) Pvt. Ltd. Publications, New Delhi
3. Dr. Maheshwari. S. N. and Dr. Mittal S.N. (2015), Elements of Cost Accountancy, S. Chand Publication, New Delhi.
4. Ravi Kishore (2012), Students Guide to Cost Accounting , Taxman Publication, NewDelhi.

B. Additional Reading

5. Arora M. N. (2010), Accounting for managers, Himalaya Publication, Mumbai.
6. Arora M. N. (2010), Cost and Management Accounting, Himalaya Publication, Mumbai.