

**M.Com. Part I**  
**Compulsory Paper**  
**Subject Name :- Management Accounting**

Semester I

Subject Code: MCM 11501

Lectures: 48

**Objectives:**

- The objective of the course is to enable students to acquire sound knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.
- To highlight the important activities of operating, investing and financing in cash flow.
- To understand the nature scope and estimation of working capital.
- To comprehend how responsibility centres are activated in an organisation.
- To learn about Clean Development Mechanism and Application of Certified Emission Reduction

**Topic 1: INTRODUCTION**

08 Lect.

- Management Accounting – Meaning and Definition, Characteristics & Objectives.
- Scope and functions of Management Accounting-
- Financial Accounting , Cost Accounting and Management Accounting- – Tools and Techniques of Management Accounting-
- Advantages and Limitations of Management Accounting –
- Installation of Management Accounting System-
- Management Accountant - functions and duties.
- Essential qualities of the Management Accountant.



SName	Details	Sign	Name	Details	Sign
Dr.Mrs Deepika Chadda	HOD, Assoc Prof	Deepika	Mr. Suhas Gardi	CA-Ind Expert	<i>Bluesh</i>
Ms,Elizabeth Kanjade	Asst Prof	Elizabeth Kanjade	Dr.Mr Anil Adsule	Subject Expert	<i>ABAdsule</i>
Mrs. Dimple Buche	Asst Prof	Dimple	Mr.Subash Suryavanshi	Subject Expert	<i>Subash</i>
Mrs. Rajeshree Yelgi	Asst Prof	Rajeshree	Prof.Rekha Kankaria	Alumni	<i>Rekha</i>
Mrs . Deepanjali Mazumdar	Asst Prof	Deepanjali			

**Topic 2: CASH FLOW STATEMENT**

12Lects.

- Meaning and Preparation of Cash flow statement.
- Difference between Cash Flow Analysis and Funds Flow Analysis.
- Utility of Cash flow Analysis.
- Limitations of Cash Flow Analysis.
- Study of Operating, Investing & Financing Activity.
- Accounting Standard AS2.

**Topic 3: WORKING CAPITAL MANAGEMENT**

12Lects.

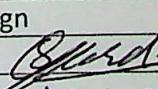
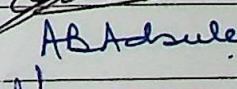
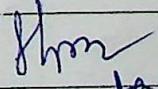
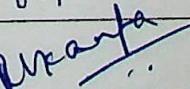
- Introduction, Meaning, Definition - Conceptual Clarity
- Classification
- Importance, Advantages and Limitations of Adequate Working Capital, Redundant Working Capital and Its Implications
- Factors Determining Working Capital requirement
- Estimation of Working Capital
- Study of components of working capital, such as cash management and Inventory Management.

**Topic 4: RESPONSIBILITY ACCOUNTING**

6 Lects.

- Meaning and objectives.
- Structure of Responsibility Accounting as a divisional performance measurement.
- Types of Responsibility Centres:-
  - Cost/Expense Centres,
  - Profit Centres,
  - Investment Centres.



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Dr.Mrs Deepika Chadda	HOD, Assoc Prof	Deepika	Mr. Suhas Gardi	CA-Ind Expert	
Ms,Elizabeth Kanyade	Asst Prof	Elizabeth Kanyade	Dr.Mr Anil Adsule	Subject Expert	
Mrs. Dimple Buche	Asst Prof	Dimple	Mr.Subash Suryavanshi	Subject Expert	
Mrs. Rajashree Yelgi	Asst Prof	Rajashree	Prof.Rekha Kankaria	Alumni	
Mrs . Deepanjali Mazumdar	Asst Prof	Deepti			

## Topic 5: CERTIFIED EMISSION REDUCTIONS (CERS)

10  
Lects.

- Introduction to Clean Development Mechanism(CDM) and CERs
- Stages of undertaking CDM as a project
  - (a) Registration/Accreditation of the project
  - (b) Monitoring ,Verification and Issuance of CER's
  - (c) Sale/Trade
- Objective
- Scope
- Accounting Treatment-CER as an Asset
- Recognition of CER
- CER as a type of Asset
- Measurement of CERS

Sr. No.	List of Learning Activities Activities Learning	Allocation of Periods	
		Hours	
1	Quizzes	2	
2	Assignments	2	
3	Class room tests	2	
4	Group discussion	3	
5	Case Study	3	
	Total	12 hours	



SName	Details	Sign	Name	Details	Sign
Dr.Mrs Deepika Chadda	HOD, Assoc Prof	Deepika	Mr. Suhas Gardi	CA-Ind Expert	<u>Surat.</u>
Ms,Elizabeth Kanjade	Asst Prof	Elizabeth Kanjade.	Dr.Mr Anil Adsule	Subject Expert	<u>AB Adsule</u>
Mrs. Dimple Buche	Asst Prof	Buche	Mr.Subash Suryavanshi	Subject Expert	<u>Subash</u>
Mrs. Rajeshree Yelgi	Asst Prof	R.S.Yelgi	Prof.Rekha Kankaria	Alumni	<u>Rekha</u>
Mrs . Deepanjali Mazumdar	Asst Prof	Deepanjali Mazumdar			

**Reference Books:**

1. R. N. Anthony, G. A. Walsh: Management Accounting
2. M. Y. Khan, K. P. Jain: Management Accounting
3. I. M. Pandey: Management Accounting (Vikas)
4. J. Betty: Management Accounting
5. Sr. K. Paul: Management Accounting
6. Dr. Jawaharlal: Management Accounting
7. Man Mohan Goyal: Management Accounting
8. S. N. Maheshwari: Principles of Management Accounting
9. Ravi M. Kishore: Financial Management (Taxmann, New Delhi)
10. R. K. Sharma and Shashi K. Gupta: Management Accounting
11. Richard M. Lynch and Robert Williamson: Accounting for Management Planning and Control
12. Ravi Kishor: Advanced Management Accounting (Taxmann)
13. Guidance Note on Accounting for Self-generated Certified Emission Reductions (CERs)  
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SName	Details	Sign	Name	Details	Sign
Dr. Mrs. Deepika Chadda	HOD, Assoc Prof	Deepika Elizabeth Kanade	Mr. Suhas Gardi	CA-Ind Expert	<i>Elizabeth</i> AB Adsule
Ms. Elizabeth Kanade	Asst Prof		Dr. Mr. Anil Adsule	Subject Expert	
Mrs. Dimple Buche	Asst Prof	<i>Dimple</i>	Mr. Subash Suryavanshi	Subject Expert	<i>Subash</i>
Mrs. Rajeshree Yalgi	Asst Prof	<i>R. S. Yalgi</i>	Prof. Rekha Kankaria	Alumni	<i>Rekha</i>
Mrs. Deepanjali Mazumdar	Asst Prof	<i>Deepanjali</i>			