

C P PATEL AND F H SHAH COMMERCE (AUTONOMOUS) COLLEGE, ANAND

(Managed by SARDAR PATEL EDUCATION TRUST, ANAND)

AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified
GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A⁺** KCG-Dept of Edu. Govt of Gujarat-April 2017

NAAC Reaccredited - CGPA 3.30 - GRADE **'A⁺'** UGC – MHRD, Govt of India – June 2022

Syllabus as per NEP 2020 with effect from the Academic Year 2023-2024

Master of Commerce (MCOM)

Semester - II

| | | | |
|------------------------------------|-------------------|----------------------------|--|
| Course Code | PG02CCOM03 | Title of the Course | Cost and Management Accounting-II |
| Total Credits of the Course | 04 | Hours per Week | 04 |

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|--------------------------|--|
| Course Objectives | ➤ To provide the students an understanding of application of accounting techniques for better management |
| | ➤ To understand Concept, techniques and tools of Management Accounting |
| | ➤ To make aware about the cost value information for making proper and effective management decisions about acquiring, allocating, developing and maintaining human resources in order to achieve cost effective organizational objectives |
| | ➤ To understand accounting for price level changes system of maintaining accounts in which all items in financial statements are recorded at current values |
| | ➤ To have knowledge about Environmental Accounting Practices in India |

Course Content

| Unit | Description | Weightage (%) |
|-------------|---|----------------------|
| 1. | Management Accounting Evolution, Meaning and Definitions Scope, Functions Tools & Techniques Principles Financial Accounting, Cost Accounting and Management – Accounting comparison The Management Accountant Limitations Decision making-meaning and process | 25 % |
| 2. | Human Resource Accounting (Theory and Example) Concept, Objectives Importance Valuation of HRA – Examples Disclosure and recording in financial statement Human Resource Accounting in India | 25 % |

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|----|---|------|
| 3. | Accounting for price level changes (Theory and Example) Introduction Inflation Accounting Limitations of historical financial statement CCA & CPP – Preparation of price level adjusted financial statement - Examples Advantages and Disadvantages | 25% |
| 4. | Environmental Accounting Meaning & Definition Approaches Merits & Demerits Problems of Environmental Accounting Environmental Accounting Practices in India | 25 % |

*Units will have the same Weightage in the evaluation as suggested in the course outline.

| | |
|--------------------------------------|---|
| Teaching-Learning Methodology | <ul style="list-style-type: none">• Lecture Method• Online Lectures• Group Discussion• Practical Problem Solving |
|--------------------------------------|---|

| Evaluation Pattern | | |
|--------------------|---|-----------|
| Sr. No. | Details of the Evaluation | Weightage |
| 1. | Internal/Written Examination | 20% |
| 2. | Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance | 10% |
| 3. | External Examination | 70% |

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

| | |
|---|---|
| Course Outcomes: Having Completed this Course, the Learners will be able to Understand/Analyse and Learn | |
| 1. | Application of accounting techniques for better management |
| 2. | Concept, techniques and tools of Management Accounting |
| 3. | And aware about the cost value information for making proper and effective management |

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| | |
|----|---|
| | decisions about acquiring, allocating, developing and maintaining human resources in order to achieve cost effective organizational objectives. |
| 4. | Accounting for price level changes system of maintaining accounts in which all items in financial statements are recorded at current values. |
| 5. | About Environmental Accounting Practices in India |

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

| Sr. No. | References |
|---------|---|
| 1 | http://ugcmoocs.inflibnet.ac.in/ugcmoocs/moocs_courses.php |

On-Line Resources available that can be used as Reference Material

➤ http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390
