

C P PATEL AND F H SHAH COMMERCE COLLEGE, ANAND (AUTONOMOUS)**(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 2017NAAC Reaccredited - CGPA 3.30 - GRADE **'A⁺'** UGC – MHRD, Govt. of India – June 2022

Syllabus as per NEP 2020 with effect from the Academic Year 2025-2026

Bachelor of Commerce (BCOM)**SEMESTER - V**

Course Code	UB5MACOM02	Title of the Course	ADVANCED ACCOUNTING-VII (Advanced Management Accounting)
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1. To help students to acquire conceptual knowledge of Decision Making
	2. To understand the concept of Pricing Decision
	3. To grasp concepts related to Fund Flow Statement
	4. To learn about Cash Flow Statement

Course Content		
Unit	Description	Weightage (%)
1.	DECISION MAKING (Only Examples) Examples On: Key Factor, Product Mix, Dropping of Product, Make or Buy & Acceptance of Special offer	25%
2.	PRICING DECISION (Theory & Examples) Meaning, objectives, Major factors influencing Pricing Decision, Various methods of Pricing Examples based On: Variable Cost Pricing, Differential Cost Pricing, Direct Cost Pricing, Transfer Pricing	25%
3.	FUND FLOW STATEMENT (Vertical Form) Meaning of Fund Flow Statement, Uses of Fund Flow Statement, Importance of Fund Flow Statement Examples: Fund Flow Statement	25%
4.	CASH FLOW STATEMENT Meaning of Cash Flow Statement, Importance of Cash Flow Statement, Uses of Cash Flow Statement, Difference between Cash Flow Statement and Fund Flow Statement, Examples: Cash Flow Statement (Based on AS-3)	25%

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Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written	30%
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	20%
3.	External Examination	50%

Course Outcomes: Having completed this course, the students will be able to	
1.	Understand Decision Making, Key Factor, Product Mix, Dropping of Product, Make or Buy & Acceptance of Special offer with practical examples.
2.	Understand Pricing Decision - objectives, Major factors, Various methods of Pricing and Examples based On: Variable Cost Pricing Differential Cost Pricing Direct Cost Pricing Transfer Pricing
3.	Understand Fund Flow Statement - (Vertical Form), Uses of Fund Flow Statement, Importance of Fund Flow Statement and Examples on two year information.
4.	Understand Cash Flow Statement- (AS – 3), Importance, and Uses, Difference between Cash Flow Statement and Fund Flow Statement and Examples on Cash Flow Statement.

Suggested References	
Sr. No.	References
1	Jain S.P and Narang K.L. 2020, " <i>Cost Accounting</i> ", Kalyani Publishers, New Delhi.
2	M. N. Arora& Priyanka Katyal 2019, " <i>Cost Accounting</i> ", Vikas Publishing House, New Delhi.

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3	Khan, M. Y., & Jain, P. K. (2020), <i>Cost accounting</i> (8th ed.). Tata McGraw-Hill Education.
4	Kishore, R. M. (2012), <i>Cost accounting and financial management</i> (7th ed.), Taxmann Publications.
5	Maheshwari, S. N., & Maheshwari, S. K. (2019). <i>Problems and solutions in advanced accounting</i> (5th ed.). S.Chand (G/L) & Company Ltd.
6	Nigam, B. M. L., Lalla, P., & Sharma, G. L. (2005). <i>Advanced cost accountancy</i> (6 th ed.). Himalaya Publishing House.
7	Saxena, V. K. (2009). <i>Cost accounting</i> (6th ed.). Sultan Chand & Sons.
8	Kishore, R. M. (2019). <i>Advanced management accounting</i> (6 th ed.). Taxmann Publications.
9	Jawaharlal, D. (2017). <i>Accounting for management</i> (5th ed.). Himalaya Publishing House.

On-line resources to be used if available as reference material

- Fundamentals of Management Accounting :
https://ugcmoots.inflibnet.ac.in/view_module_ug.php/226
- Management Accounting Ebook by M N ARORA:
<https://www.scribd.com/document/735392819/Management-Accounting-M-N-Arora>
- MANAGEMENT ACCOUNTING Ebook By Manpreet Kaur
https://ebooks.lpude.in/commerce/mcom/term_1/DCOM302_DCOM403_MANAGEMENT_ACCOUNTING.pdf
