

Bachelor of Commerce with Accountancy and Finance

SEMESTER – IV

MANAGEMENT ACCOUNTING

Computer Code 5001

4 Credits

Module 5.1

Evaluation Pattern:

Internal Evaluation 25 Marks

External Evaluation 75 Marks

| Unit | Topic | Weightage % | No. of Lectures |
|------|---|-------------|-----------------|
| | Objective: 1. The objective of this course is to help students to understand importance of Management Accounting 2. To make them aware of techniques of management accounting for taking managerial decisions | | |
| 1. | Valuation of Goodwill Theory: Need for valuation of Goodwill, Factors affecting valuation of Goodwill and various methods of valuation Problems on: Valuation of Goodwill by Super Profit Method and Capitalization Method | 25 | 15 |
| 2. | Valuation of Shares Theory: Need and importance of valuation of shares, Factors affecting valuation of shares and different methods Problems on: Valuation of shares using Intrinsic method and Yield method | 25 | 15 |
| 3. | Working Capital Management Theory: Concept of Current Assets, Current Liabilities, and Working Capital Cycle Problems on: Calculation of working capital based on given information | 25 | 15 |
| 4. | Accounting Ratio (A) Theory: Expression of Ratio as Pure Rates & percentages Broad Principles of interpretation of ratio, Classification of Ratios. | 25 | 15 |

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|--|---|------------|-----------|
| | <p>(B) Elementary Problems on- Computation of following ratios from direct information supplied: Current Ratio, Quick Ratio, Capital Gearing Ratio, Stock Turnover Ratio, Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Debtors Turnover Ratio and Return on Shareholders' Investment Ratio. (Excluding Analysis and Interpretation of ratios)</p> | | |
| | | 100 | 60 |

Reference Text Books:

| Title of the Book | Author | Publication | Year of Publication |
|------------------------------|--|------------------------------|----------------------------|
| Accountancy | L.N. Chopde, D.N. Chaudhary & Ashok Jain | Sheth Publishers Pvt Ltd. | 2013 |
| Management Accounting | Ainapure | MananPrakashan | 2011 |
| Management Accountancy | Jain & Narang. | kalyani publishers | 2013 |
| Accounting for Management | S. K. Bhattacharyya, John Dearden | Vikas Publishing House | 2012 |
| Management Accounting | J. Made Gowada | Himalaya Publishing House | 2012 |