

**Bachelor of Commerce with Accountancy and Finance**

**SEMESTER - VI**

**Advanced Management Accounting**

**Computer Code 6001**

**4 Credits**

**Module 6.1**

**Evaluation Pattern:**

**Internal Evaluation 25 Marks**

**External Evaluation 75 Marks**

<b>Units</b>	<b>Topic</b>	<b>Weightage %</b>	<b>No. Of Lectures</b>
	<b>Objective:</b> 1. The objective of this course is to help students to understand the Financial statements. 2. To make them aware of different styles of presenting Financial data. 3. To prepare and analyze the financial statements.		
<b>1</b>	<b>FUND FLOW STATEMENTS</b> <b>THEORY:</b> Concept, Funds Flow & Cash Flow. <b>SIMPLE PROBLEMS ON:</b> Preparation of Fund Flow Statement.	<b>25</b>	<b>15</b>
<b>2</b>	<b>INSTALMENT SYSTEM</b> <b>THEORY:</b> Distinction between Hire Purchase & Installment Sale. <b>PROBLEMS ON:</b> Installment Sale including finding out Cash Price.	<b>25</b>	<b>15</b>
<b>3</b>	<b>CAPITAL BUDGETING</b>  <b>A) THEORY:</b> Concept of Capital Budgeting and its importance: Methods of Ranking Investment Proposals – Payback Method, Average Rate of Return Method and Discounted Cash Flow Method: Cost of Capital, Capital Rationing  <b>B) PROBLEMS ON ::</b> Ranking Investment Proposals the Payback Method, Average, Rate of Return	<b>25</b>	<b>15</b>

	Method and Discounted Cash Flow Method Theory and problems on Pay back Period, Discounted cash flow, Internal rate of Return,		
<b>4</b>	<p><b>BUDGETS AND BUDGETARY CONTROL</b></p> <p><b>A )THEORY :</b> Definitions and Concept of “Budgets” and “Budgetary Control”; The Budget Period: The Key Factor; Flexible Budgets.</p> <p><b>B )ELEMENTARY PROBLEMS ON :</b> Preparation of different types of budgets including cash budget and flexible budget.</p>	<b>25</b>	<b>15</b>
	<b>Total</b>	<b>100</b>	<b>60</b>

**Reference Text Books:**

<b>Title of the Book</b>	<b>Author</b>	<b>Publication</b>	<b>Year of Publication</b>
Advanced Management Accounting	<u>Ravi M. Kishore</u>	Taxmann Publications Pvt. Ltd	2013
Advanced Management Accounting	<u>Dr. J.B. Gupta</u>	Taxmann Publications Pvt. Ltd	2014
Advanced Cost and Management Accounting - Problems and Solutions	<u>V.K.Saxena&amp;C.D.Vashist</u>	Ashish Publishing House	2011
Padhuka's A Ready Referencer on Advanced Management Accounting	<u>B.SaravanaPrasath</u>	CCH Publications	2012

