

Vivekanand College (Autonomous), Kolhapur
M.Com. Part-II , Semester-III
Management Accounting Paper - I
w.e.f. June 2019

Semester	III	Total credit	4
Course code	Core Course –CCSubject Code – CP- 1218C	Credit pattern	L-60 Hours, T-80 Marks, P--
Course title	Management Accounting Paper - I		

Course objectives	
1	To understand the concept of Management Accounting.
2	To know the use of tools and techniques of Management accounting in business.

Module	Content	Teaching Hrs
I	Introduction- Meaning of Management Accounting, Nature, Role of Management accounting in decision making, Management accounting v/s Financial accounting, Tools and techniques of management accounting.	15
II	Financial Statement Analysis – Techniques of Financial Statements Analysis, Ratio Analysis, advantages and limitations of accounting ratios, Classification of Ratios and Preparation of financial Statements from ratio.	15
III	A) Working Capital Meaning Significance and determinants of working capital, operating cycle, Type of working capital, Estimation of working capital and preparation of financial statements. B) Responsibility Accounting and Performance Measurement –Concept of Responsibility Accounting, Advantages of Responsibility Accounting, Problems in Responsibility Accounting, Reporting. Responsibility Centers – Cost Centre, Revenue Centre, Profit Centre, Investment Centre, Performance Measurement (Problems on performance measurement)	15

IV	<p>a) Meaning of Fund and Funds Flow Statement, Identifying of flow of funds, Preparation of Funds Flow Statement.</p> <p>b) Meaning of Cash Flow Statement, Cash and cash equivalents, Preparation of Cash Flow Statement. (AS-3)</p>	15
Learning Recourses		
1	Reference Books	<p>1. Khan M.Y. and Jain P.K. Management accounting, Tata McGraw Hill, New Delhi</p> <p>2. Charles T.Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.</p> <p>3. Horngren, Charles T. George Foster and Shrikant M. Daliar : Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi</p> <p>4. Pandey I. M. Management Accounting, Vani Publication, Delhi. ‘</p> <p>5. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting, Profit Planning and control, Prentice Hall, New Delhi.</p> <p>6. Manmohan&Goyal : Principles of Management Accounting</p> <p>7. Maheshwari: Principles of Management Accounting</p> <p>8. Robet Anthony and Vijay Govindrajan - Management Control System</p> <p>9. H. V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd.</p>

Course Outcome

The course is to be enable students to acquire sound knowledge of tools and techniques of management accounting. After successfully completion of the course students use knowledge of the management accounting in business decision making process.

❖ Marking scheme:

I. Internal Assessment 20 Marks

II. External Assessment 80 Marks

Vivekanand College (Autonomous), Kolhapur
M.Com. Part-II , Semester-IV
Management Accounting Paper - II
w.e.f. June 2019

Semester	IV	Total Credits	4
Course Code	Core Course –CC Subject Code – CP-1226D	Credit Pattern	L- 60 Hours, T- 80Marks, P--
Course title	Management Accounting Paper - II		

Course objectives	
1	To understand the concept of Management control system
2	To understand cost Accounting terminology and methods related to Management Accounting

Module	Content	Teaching Hrs
I	<p>Management Control System</p> <p>a) Meaning, Need, Importance and Scope of Management Control System, Management Control Process.</p> <p>b) Management Information System (MIS) – Meaning & Characteristics</p> <p>c) Reporting to Management – Types of Reports and Characteristics of good report.</p>	15
II	<p>A) Marginal Costing:</p> <p>Meaning and application of marginal costing, Break, even analysis, Cost Volume- Profit analysis,</p> <p>B) Decision making</p> <p>Decision making by using marginal costing – Make or buy decisions, shut down or continue decisions, shut down or continue decisions, Alternative course of action etc.</p>	15
III	<p>Budget and Budgetary Control :</p> <p>Meaning of Budget & Budgetary Control, Objectives, Advantages & Limitations, Types of Budgets – Production, Sales, Cash, Master Budget,</p>	15

	Fixed and Flexible budget, Capital Expenditure Budgeting, (Note: problems should be asked on cash budget and Flexible budget)	
IV	<p>A) Standard Costing: Meaning of Standard Cost and Standard Costing, Advantages and limitations, Difference between standard cost and Estimated cost.</p> <p>B) Cost Control and Cost Reduction: Meaning and nature of cost Management, Cost control and Cost Reduction, Process and techniques of cost control, Techniques of cost reduction, Types of Control Ratios.(With practical)</p>	15

Learning Recourses		
1	Reference Books	<p>1. Khan M.Y. and Jain P.K. Management accounting, Tata McGraw Hill, New Delhi</p> <p>2. Charles T.Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.</p> <p>3. Horngren, Charles T. George Foster and Shrikant M. Daliar : Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi</p> <p>4. Pandey I. M. Management Accounting, Vani Publication, Delhi. ‘</p> <p>5. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting, Profit Planning and control, Prentice Hall, New Delhi.</p> <p>6. Manmohan&Goyal : Principles of Management Accounting</p> <p>7. Maheshwari: Principles of Management Accounting</p> <p>8. Robet Anthony and Vijay Govindrajan - Management Control System</p> <p>9. H. V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd.</p>

Course Outcome

The course is to be enable students to acquire sound knowledge of tools and techniques of management accounting. After successfully completion of the course students use knowledge of the management accounting in business decision making process.

❖ Marking scheme:

I. Internal Assessment: 20 Marks

II. External Assessment- 80 Marks

NATURE OF QUESTION PAPER

M.Com II

Management Accounting Paper I & II

Duration: 3 Hours

Total Marks – 80

Instructions: -1) **Question No.1 & Q. No.2 are Compulsory.**

2. Attempt any Three Question from Q. No.3 to 6.

Question	Nature of Question	Marks
Question No 1	a) Choose correct Alternative	8 Marks
	b) Fill in the Blanks	4 Marks
	c) State True or False	4 Marks
Question No 2	a) Broad Question	8 Marks
	b) Broad Question	8 Marks
	OR	
	Short Notes (any four out of six)	16 Marks
Question No 3	Problem	16
Question No 4	Problem	16
Question No 5	Problem	16
Question No 3	Problem	16
Total		80

Vivekanand College (Autonomous), Kolhapur

M.Com. Part-II Semester-III

Advanced Accountancy Paper- VI (Research Methodology)

Syllabus w.e.f June 2019

Semester	III	Total credit	4
Course code	Core Course –CCSubject Code CBP-1222C	Credit pattern	L - 60 Hours, T-80 Marks
Course title	Advanced Accountancy Paper- VI (Research Methodology)		

Course objectives

1.	Help the students to understand the scientific methods to conduct research along with data collection, analysis, interpretation and report writing with the skill to undertake and present the project work.
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Module	Content	Teaching Hrs
I	Fundamentals of Research Methodology- Meaning, Definitions, Objectives and Significance Research in Commerce and management, Characteristics of good research, Types of Research – On the basis of nature of information, subject matter, approach and method of research. Methods of research – Survey method, case study Method	15
II	Research design- Meaning and Features of good research Design Types of Research design- Exploratory, Descriptive, Diagnostic and Experimental Research process Hypothesis- Concept, Null and Alternative Hypothesis, Formulation of hypothesis	15
III	Data Collection and sample Design- Meaning of data, types of data (Qualitative and Quantitative), Source of Data Methods of data collection-	15

	<p>Primary Data Collection- Questionnaire and Schedule, types of Questionnaire and schedule, difference between Questionnaire and Schedule</p> <p>Secondary Data- sources</p> <p>Analysis of Data- Classification, Tabulation, Interpretation</p> <p>Sample Design- Meaning and Significance</p> <p>Types of sample Design- Simple random, Systematic, Stratified, Deliberate, Quota, Multi Stage sampling</p>	
IV	<p>Report Writing and Use of Computers in Research-</p> <p>Layout of project report, contents of chapter</p> <p>Use of Computer in Research – importance and significance, use of MS-Excel, SPSS, Graphical Presentation.</p>	15
Learning Recourses		
1	Reference Books	<ol style="list-style-type: none"> 1. Michael V.P., ‘Research Methodology in Management’, Himalaya PublishingHouse, New Delhi. 2. Krishnaswami O.R. and Ranganatham M., ‘Methodology of Research in Social Sciences’, Himalaya Publishing House, New Delhi. 3. Kothari C.R., ‘Research Methodology – Methods and Techniques’, New Age International Publishers. 4. Pauline V. Young, ‘Scientific Social Surveys and Research’, Prentice-Hall of Indian Pvt. Ltd., New Delhi. 5. Sachdeva J.K., Business Research Methodology, Himalaya Publishing House, 2nd revised, 2011. 6. Gupta S.P., Statistical Methods, Sultan Chand & Sons.

Course Outcome:-

By the end of this course it is expected that the student will be able:

1. To understand the conceptual framework of scientific Methods in Research.
2. To develop the skills and apply the process of research in Project report writing.

Marking Scheme:-

1. Theory exam- 80 marks
2. Internal exam- 20 marks

NATURE OF QUESTION PAPER**M.Com II****Advanced Accountancy Paper- VI (Research Methodology)****Duration: 3 Hours****Total Marks – 80****Instructions:** 1) Q. No. 1 and 2 are compulsory.

2) Attempt any three questions from Q. No. 3 to 6.

3) Figures to the right indicate full marks.

Question	Nature of Question	Marks
1. A.	Multiple Choice Questions (8 MCQ)	8
B.	Fill in the Blanks (4 Fill in the Blanks)	4
C.	State 'True' or 'False' (4 Statements)	4
2.	Short Answers (Any two out of three)	16
3.	Long Answer	16
4.	Long Answer	16
5.	Long Answer	16
6.	Short Notes (Any two out of three)	16
Total		80

Vivekanand College (Autonomous), Kolhapur**M.Com. Part-II Semester-IV****Advanced Accountancy Paper- VIII (Project Work & Viva-Voce)****Syllabus w.e.f June 2019**

Semester	IV	Total credit	4
Course code	Core Course –CCSubject Code CBP-1230D	Credit pattern	Project work- 60 Marks Viva-voce- 40 Marks
Course title	Advanced Accountancy Paper- VIII (Project Work & Viva-Voce)		

Course objectives	
1	Help the students to do the project

Course title	(Project Work & Viva-Voce – VIII)
	<ol style="list-style-type: none"> 1. Project report can be prepared on any subject or compulsory or respective optional subject incorporated in the M.com Program based on field work 2. Panel of viva-voce examination will be of three experts (one expert is internal and two are external chairman will be external experts and have to submit final marks 3. Viva –voce will be conducted at the end of academic year but before the commencement of theory examination. It will be conducted by the internal & external examiners appointed by the college. 4. 100 Marks of project work will be given collectively by the internal & external examiners and the average of these marks will be taken as final marks by external examiners after via-voce submitted to college 5. Project work will be done by the students individually 6. The project work will be consisting at least typed 50 pages. 7. Two copies of typed project reports should be submitted to the college 8. Students are required to prepare the project report based on the field work and studying the current trends in commerce and management under the guidance of the project guide. Project report can be prepared by using primary and secondary data.

Student should publish one research paper before submission of project.

Course Outcome:-

By the end of this course it is expected that the student will be able:

1. To prepare Project report by using primary and secondary data.
2. To apply the knowledge of research methodology to prepare the project report based on the field work.

Vivekanand College, Kolhapur (Autonomous)
M.Com Part- II
Advanced Accountancy-V (Cost Accounting)
w.e.f- June, 2019

Semester	III	Total Credit	4
Course Code	Core Course –CC Subject Code – CBP-1219C	Credit Pattern	L-60, T - 80 Marks P--
Course Title	Advanced Accountancy-V (Cost Accounting)		

Course Objectives	
1	To understand elements of cost, methods of costing.
2	To understand reconciliation and integrated system of accounting.

Module	Content	Teaching Hrs.
I	Introduction and Elements of Cost: Meaning, scope and objectives of Cost Accounting, Elements of Cost- Classification of Cost, Cost Unit, Cost Centre, preparation of Cost Sheet and Quotation.	15
II	Cost Accounting of Material, Labor and Overheads: (a) Methods of pricing the issue of materials-LIFO, FIFO, Simple Average, Weighted Average, Levels of Stock, Economic Order Quantity (EOQ) (b) Methods of wages - Time Basis, Piece Basis (Theory only) Labor Turnover. (c) Classification, allocation and apportionment of overheads.	15
III	Methods of Costing: Contract Costing, Operating Costing and Process Costing, including equivalent production	15
IV	(a) Reconciliation of Cost and Financial Accounts. (b) Integrated System of Accounting.	15

Learning Recourses :	
Reference Books	1. Cost Accounting –B K Bhar 2. Cost Accounting – Jain and Narang

	3. Cost Accounting - S N Maheshwari 4. Cost Accounting (Problems & Solutions) – Khanna, Pandey, Arora and Ahuja. 5. Cost Accounting – Shukla, Grewal & Gupta.
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COURSE OUTCOMES: By the end of this course it is expected that the student will be able:

CO1: To utilise knowledge of elements of cost in classification, allocation and apportionment of cost.

CO2: To apply knowledge of cost accounting in reconciliation and integrated system of accounting.

INTERNAL EVALUATION: (20 Marks)

WRITTEN EXAMINATION: (80 Marks)

NATURE OF QUESTION PAPER
M.COM II
Advanced Accountancy-V (Cost Accounting)

Duration: 3 Hours

Total Marks – 80

Instructions: 1. Question No.1 & Q. No.2 is Compulsory.

2. Attempt any Three Questions from Q. No.3 to 6.

Question	Nature of Question	Marks	
Q. No.1	a) Choose Correct Alternative	8 Marks	16 Marks
	b) Fill in the Blanks	4 Marks	
	c) State True or False	4 Marks	
Q.No.2	Write short Answer (Any two out of three)	-	16 Marks
Q. No.3	Problem	-	16 Marks
Q. No.4	Problem	-	16 Marks
Q. No.5	Problem	-	16 Marks
Q. No.6	Problem	-	16 Marks

CBCS Scheme

Vivekanand College, Kolhapur (Autonomous)
M.Com Part- II
Advanced Accountancy-VII (Financial Management)
w.e.f.- June, 2019

Semester	IV	Total Credits	4
Course Code	Core Course –CC Subject Code CBP-1227D	Credit Pattern	L-60, T- 80 P--
Course Title	Advanced Accountancy-VII (Financial Management)		

Course Objectives	
1	Help the students to acquire the knowledge of Financial Management.

Module	Content	Teaching Hrs.
I	Introduction to Financial Management: Introduction - Meaning and Scope- Finance Functions, Objectives of Financial Management. Role of Finance Manager.	15
II	Capital Structure Decisions: Net Income Approach, Net Operating Income Approach, Traditional Approach and Modigliani–Miller Approach. Leverages- Financial, Operating and Combined. EBIT-EPS Analysis.	15
III	Cost of Capital: Cost of Debt, cost of Preference Shares, Cost of Equity, Cost of Retained Earnings. Weighted Average Cost.	15
IV	Corporate Restructuring: Merger and Acquisition - Motives and Benefits, Merger Negotiations - Significance of P/E Ratio and EPS Analysis.	15

Learning Recourses :	
Reference Books	<ol style="list-style-type: none"> 1. Introduction to Financial Management - I M Pandey 2. Financial Management - Prasanna Chandra 3. Financial Management - Khan and Jain

	4. Financial management - Ravi M Kirhare 5. Cost Accounting and Financial management - Tulsian 6. Financial Management - P V Kulkarni 7. Financial Management - S C Saxena 8. Financial Management - Hogland.
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COURSE OUTCOMES: By the end of this course it is expected that the student will be able:

CO1: To understand procedure of capital structure decisions in corporate sector.

CO2: To understand motives and benefit and procedure of corporate restructuring.

INTERNAL EVALUATION: (20 Marks)

WRITTEN EXAMINATION: (80 Marks)

**NATURE OF QUESTION PAPER
M.COM II**

Advanced Accountancy-VII (Financial Management)

Duration: 3 Hours

Total Marks: 80

Instructions: 1. Question No.1 & Q. No.2 is Compulsory.

2. Attempt any Three Questions from Q. No.3 to 6.

Question	Nature of Question	Marks	
Q. No.1	a) Choose Correct Alternative	8 Marks	16 Marks
	b) Fill in the Blanks	4 Marks	
	c) State True or False	4 Marks	
Q.No.2	Write short Answer (Any two out of three)	-	16 Marks
Q. No.3	Problem	-	16 Marks
Q. No.4	Problem	-	16 Marks
Q. No.5	Problem	-	16 Marks
Q. No.6	Problem	-	16 Marks

