

B.Com. (Accountancy) Syllabus S.Y. B.COM (Semester - III)

Title of Paper: Accounting & Auditing–I (Management Accounting-I)

Sr. No.	Heading	Particulars
1	Description the course: Including but Not limited to :	<p>This course equips learners with essential tools for navigating the complexities of modern business. It begins by introducing the core concepts of management accounting, distinguishing it from financial accounting, and emphasizing its role in decision-making. Learners then delve into the analysis and interpretation of financial statements using techniques like trend analysis, comparative statements, and common size analysis. The second module focuses on ratio analysis, including the Du Pont Chart, providing a deeper understanding of a company's financial health and operational efficiency.</p> <p>In the globalization era, where businesses operate across diverse markets, these analytical skills are crucial for informed decision-making, strategic planning, and performance evaluation. This course prepares learners to assess financial viability, identify areas for improvement, and contribute effectively to organizational success in a competitive global landscape.</p>
2	Vertical :	Major
3	Type :	Theory
4	Credit:	2 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks

7	Course Objectives: <ul style="list-style-type: none"> To analyze financial statements using various tools to evaluate a company's financial performance and position. To evaluate the financial health and efficiency of a company by interpreting various financial ratios and Du Pont analysis.
8	Course Outcomes: <ul style="list-style-type: none"> The learners will apply trend analysis, comparative statements, and common size statements to solve practical problems related to financial statement interpretation. The learners will be able to create a comprehensive report summarizing the financial performance of a company based on ratio analysis and Du Pont chart findings.
9	Modules:- 02
	Module 1: Introduction to Management Accounting
	<ul style="list-style-type: none"> Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting Analysis and Interpretation of Financial Statements <ol style="list-style-type: none"> Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis Relationship between items in Balance Sheet and Revenue statement Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement Note : (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements
	Module 2: Ratio Analysis and Interpretation
	<ul style="list-style-type: none"> Ratio Analysis: Meaning, classification, Du Point Chart, advantages and limitations (Based on Vertical Form of Financial statements) Balance Sheet Ratios : i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio Revenue Statement Ratio: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio Combined Ratio : i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii)

	Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover (PRACTICAL QUESTION ON RATIO ANALYSIS AND DU POINT ANALYSIS)																									
10	Text Books: <ul style="list-style-type: none"> Pandey, I. M. <i>Financial management</i> (11th ed.). Vikas Publishing House. Khan, M. Y., & Jain, P. K. (2018). <i>Management accounting: Text, problems and cases</i> (7th ed.). McGraw Hill Education. Subramanyam, K. R., & Wild, J. J. (2018). <i>Financial statement analysis</i> (11th ed.). McGraw-Hill Education. 																									
11	Reference Books: <ul style="list-style-type: none"> Hornigren, C. T., Datar, S. M., & Rajan, M. V. (2015). <i>Cost accounting: A managerial emphasis</i> (15th ed.). Pearson Education. Drury, C. (2018). <i>Management and cost accounting</i> (10th ed.). Cengage Learning EMEA. Gibson, C. H. <i>Financial reporting and analysis: Using financial accounting information</i> (13th ed.). South-Western College Publishing. 																									
12	Internal Continuous Assessment: 40%	External, Semester End Examination 60%, Individual Passing in Internal and External Examination																								
13	Continuous Evaluation through: <table border="1"> <thead> <tr> <th></th><th>Assessment/ Evaluation</th><th>Marks</th></tr> </thead> <tbody> <tr> <td>1</td><td>Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)</td><td>10</td></tr> <tr> <td>2</td><td>Participation in Workshop/ Conference/Seminar</td><td>5</td></tr> <tr> <td>3</td><td>Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)</td><td>5</td></tr> </tbody> </table>		Assessment/ Evaluation	Marks	1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10	2	Participation in Workshop/ Conference/Seminar	5	3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	5	Semester End External - 30 marks Time: 1:00 hr QUESTION PAPER PATTERN <table border="1"> <thead> <tr> <th>Question No.</th><th>Questions</th><th>Marks</th></tr> </thead> <tbody> <tr> <td>Q.1</td><td>Practical/ Theory</td><td>15</td></tr> <tr> <td>Q.2</td><td>Practical/ Theory</td><td>15</td></tr> <tr> <td>Q.3</td><td>Practical/ Theory</td><td>15</td></tr> </tbody> </table> Any 2 Questions out of 3 Questions. Note <ol style="list-style-type: none"> 15 marks question may be subdivided into 10 & 5 marks or 8 & 7 marks each. Use of simple calculator is allowed in the examination. 	Question No.	Questions	Marks	Q.1	Practical/ Theory	15	Q.2	Practical/ Theory	15	Q.3	Practical/ Theory	15
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