#### M.Com. Part I Compulsory Paper Subject Name -: Management Accounting

Semester I

Subject Code: MCM 11501

Lectures: 48

#### Objectives:

- · The objective of the course is to enable students to acquire sound knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.
- To highlight the important activities of operating, investing and financing in cash flow.
- To understand the nature scope and estimation of working capital.
- To comprehend how responsibility centres are activated in an organisation.
- To learn about Clean Development Mechanism and Application of Certified Emission Reduction

### Topic 1: INTRODUCTION

08 Lect.

- Management Accounting Meaning and Definition, Characteristics & Objectives.
- Scope and functions of Management Accounting-
- Financial Accounting, Cost Accounting and Management Accounting -Tools and Techniques of Management Accounting-
- Advantages and Limitations of Management Accounting -
- Installation of Management Accounting System-
- Management Accountant functions and duties.
- Essential qualities of the Management Accountant.



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## Topic 2: CASH FLOW STATEMENT

12Lects.

- Meaning and Preparation of Cash flow statement.
  - Difference between Cash Flow Analysis and Funds Flow Analysis.
  - Utility of Cash flow Analysis.
  - Limitations of Cash Flow Analysis.
  - Study of Operating, Investing & Financing Activity.
  - Accounting Standard AS2.

## **Topic 3: WORKING CAPITAL MANAGEMENT**

12Lects.

- Introduction, Meaning, Definition Conceptual Clarity
- Classification
- Importance, Advantages and Limitations of Adequate Working Capital, Redundant Working Capital and Its Implications
- Factors Determining Working Capital requirement
- Estimation of Working Capital
- Study of components of working capital, such as cash management and Inventory Management.

## Topic 4: RESPONSIBILITY ACCOUNTING

6 Lects.

- Meaning and objectives.
- Structure of Responsibility Accounting as a divisional performance measurement.
- Types of Responsibility Centres:-
  - Cost/Expense Centres,
  - Profit Centres,
  - Investment Centres.



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# Topic 5: CERTIFIED EMISSION REDUCTIONS (CERS)

10 Lects.

- Introduction to Clean Development Mechanism(CDM) and CERs
- Stages of undertaking CDM as a project
  - (a) Registration/Accreditation of the project
  - (b) Monitoring , Verification and Issuance of CER"s
  - (c) Sale/Trade
  - Objective
  - Scope
  - Accounting Treatment-CER as an Asset
  - Recognition of CER
  - CER as a type of Asset
  - Measurement of CERs

	· A divitios	Allocation of Periods
	List of Learning Activities	Hours
Sr. No.	Activities Learning	
51.110.		2
1	Quizzes	2
2	Assignments	2
3	Class room tests	3
4	Group discussion	3
5	Case Study	12 hours
3	Total	



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#### Reference Books:

1. R. N. Anthony , G. A. Walsh: Management Accounting

2. M. Y. Khan. K. P. Jain: Management Accounting

3. I. M. Pandey: Management Accounting (Vikas)

4. J. Betty: Management Accounting

5. Sr. K. Paul: Management Accounting

6. Dr. Jawaharlal: Management Accounting

7. Man Mohan Goyal: Management Accounting

8. S. N. Maheshwari: Principles of Management Accounting

9. Ravi M. Kishore: Financial Management (Taxmann, New Delhi)

10. R. K. Sharma and Shashi K. Gupta: Management Accounting

11. Richard M. Lynch and Robert Williamson: Accounting for Management Planning and Control

12. Ravi Kishor: Advanced Management Accounting (Taxmann)

13. Guidance Note on Accounting for Self-generated Certified Emission Reductions (CERs)

- Issued 2012



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