

**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.



SName	Details	Sign	Name	Details	Sign
Dr. Mrs Deepika Chadda	HOD, Assoc Prof	<i>Deepika</i>	Mr. Suhas Gardi	CA-Ind Expert	<i>Suhas Gardi</i>
Ms. Elizabeth Kanade	Asst Prof	<i>Elizabeth Kanade</i>	Dr. Mr Anil Adsule	Subject Expert	<i>AB Adsule</i>
Mrs. Dimple Buche	Asst Prof	<i>Buche</i>	Mr. Subash Suryavanshi	Subject Expert	<i>Subash</i>
Mrs. Rajeshree Yalgi	Asst Prof	<i>Rajeshree Yalgi</i>	Prof. Rekha Kankaria	Alumni	<i>Rekha</i>
Mrs. Deepanjali Mazumdar	Asst Prof	<i>Deepanjali</i>			



## 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

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



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Mrs . Deepanjali Mazumdar	Asst Prof	<i>Deepanjali</i>			

**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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