



**NAGINDAS KHANDWALA COLLEGE
AUTONOMOUS**

Revised Syllabus

And

Question Paper Pattern

Of

**Second Year B.Com.
Semester III**

Introduction to Management Accounting

Under Academic Autonomy and Credit, Grading and
Semester System

With effect from Academic Year 2017- 18

			CIE 25	SEE 75	Total 100	3 Credits
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Syllabus: Management Accounting
Modules at a Glance

Sr. No.	Topics	No. of lectures
Module 1	Introduction to Management Accounting	05
Module 2	Analysis and Interpretation of Accounts	10
Module 3	Ratio Analysis	10
Module 4	Working Capital Management	10
Module 5	Capital Budgeting	10
	Total	45

Detailed Syllabus

Module	Topics	No. of Lectures
1	Introduction to Management Accounting	05
	Meaning, Nature, Scope and Functions of Management Accounting Role of Management Accounting in Decision Making Management Accounting v/s Financial Accounting	
2	Analysis and Interpretation of Accounts	10
2.1	Trend Analysis.	
2.2	Comparative Statement.	
2.3	Common Size Statement.	
3	Ratio Analysis	10
3.1	(Meaning, classification, Du Point Chart, advantages and Limitations) 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	

3.2	Revenue Statement Ratios: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio	
3.3	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 Pay out Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover viii) Earnings per share ix) Price Earnings ratio	
4	Working Capital Management	10
	Working Capital-Concept, Operating Cycle Estimation /Projection of Working Capital Requirements in case of Trading and Manufacturing Organization.	
5	Capital Budgeting	10
	Introduction, Capital budgeting process Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)	

Evaluation Pattern

The performance of the learners shall be evaluated in two components viz. **Continuous Internal Evaluation (CIE)** of 25 marks as the first component and conducting the Semester End Examination of 75 marks as the second component. The allocation of marks for the CIE and SEE are as shown below:

A) Continuous Internal Evaluation – 25% - 25 Marks

Students will choose any one of the following Two Options A and B.

Option A:

1. Mid Term Exam (Class test) to be conducted in the given semester 20 Marks
2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic activities 05 Marks

Option B:

1. Presentation on a topic, and written submission of the presentation assigned by the subject teacher 20 Marks
2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic activities. 05 Marks

Option A: CONTINUOUS INTERNAL EVALUATION: 25 MARKS

Mid-Term Exam: 20
Class Participation: 05

Question Paper Pattern: Mid Term Exam

Questions to be set: 03
Duration: 30 minutes

All Questions are Compulsory

Question No	Particular	Marks
Q-1	Objective Questions True or False / Multiple Choice Questions	05 Marks
Q-2	Match the Columns/ Fill in the Blanks	05 Marks
Q-3	Answer any TWO from given THREE questions (05 Marks each – Conceptual testing)	10 Marks

Semester End Examinations – 75 Marks

Duration : 2 ½ Hrs.
Questions to be set 5
All questions are compulsory.

Question No	Particular	Marks
Q. 1	Objective Questions (Multiple choice/ True or False/Match the columns/fill in the blanks)	15 Marks
Q. 2	Full Length Practical Question OR Full Length Practical Question	15 Marks 15 Marks
Q. 3	Full Length Practical Question OR Full Length Practical Question	15 Marks 15 Marks
Q. 4	Full Length Practical Question OR	15 Marks

	(a) Practical Question (b) Practical Question	8 Marks 7 Marks
Q. 5	Short Questions / Short Notes (Any 3 Out of 5)	15 Marks