

**SES's L.S. RAHEJA COLLEGE OF ARTS
AND COMMERCE
(AUTONOMOUS)**



BOARD OF STUDIES: ACCOUNTANCY AND FINANCE

PROGRAMME: B.COM (ACCOUNTING AND FINANCE)

SEMESTER: III

NOMENCLATURE OF THE COURSE: INTRODUCTION TO MANAGEMENT
ACCOUNTING

NEP Vertical: MINOR

Credit: 02

(As Per Choice Based Credit System (under NEP 2020) with effect from the academic year 2025-2026)



Programme	B. COM (ACCOUNTING AND FINANCE)
Nomenclature of the Course	Introduction to Management Accounting
Total Marks	50 Marks
Semester	III
Academic year	2025-2026

Learning Objectives:

- To understand Meaning, Objectives, Nature, Scope and other theoretical aspects of Management Accounting and its tools.
- To enable the learners to develop skills for interpretation and analysis of financial statements using analytical tools such as comparative statements, common-size statements, trend analysis and Ratios.
- To equip learners with knowledge for preparation of vertical financial statements suitable for analysis, calculation of ratios.
- To interpret ratios and its understand its usage for managerial decision making.

Course outcomes:

- Learners will be able to comprehend the theoretical concepts of management accounting and effectively utilize its tools for organizational decision-making.
- Learners will develop the ability to interpret and analyse financial statements using various analytical tools.
- Learners will acquire the skills to prepare vertical financial statements suitable for analysis and calculate financial ratios.
- Learners will be able to draw interpretation from calculated ratios.

Unit	Course Content	Andragogy	No of Lectures
1	<p>INTRODUCTION TO MANAGEMENT ACCOUNTING</p> <p>Meaning, Objectives, Nature, Scope of Management Accounting</p> <p>Difference between Cost Accounting and Management Accounting</p> <p>Difference between Management Accounting and Financial Accounting</p> <p>Techniques of Management Accounting</p> <p>Role of Management Accounting in an Organisation</p> <p>Advantages of Management Accounting</p> <p>Functions of Management Accounting</p>	Accounting theory, Presentations	05

2	<p>FUNDAMENTAL ANALYSIS OF FINANCIAL STATEMENTS</p> <p>Analysis and interpretation of Financial Statements in vertical form suitable for fundamental analysis. Practical problems thereon.</p> <p>Tools for Analysis (Comparative, Common-size, Trend analysis) and Practical problems thereon.</p> <p>Ratio Analysis - Meaning, Objectives, Overview and interpretation of various Types of Ratios (Short –term solvency ratios, Long Term Solvency Ratios, Performance Ratios, Profitability Ratios)</p> <p>Financial Ratios for analysis of financial statements, Du point analysis, Practical problems on Ratios calculation.</p>	Accounting theory, Presentations, Legal provisions, Problem solving, Live case studies	25
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SUGGESTED READINGS:

1. Khan, M. Y., & Jain, P. K. (2021). Management Accounting (8th ed.). McGraw-Hill Education.
2. Joshi, P. L. (2022). 21st Century Strategic Management Accounting and Performance Measurement Systems. I.K. International Pvt. Ltd.
3. Jain, S. P., & Narang, K. L. (2020). Cost and Management Accounting (15th ed.). Kalyani Publishers.
4. Gupta, C. P., & Garg, V. (2024). Management Accounting with Excel Applications, Taxmann.
5. Reddy, T. S., & Appan, Y. (2020). Management Accounting (8th ed.). Margham Publications.
6. Maheshwari, S. N., & Maheshwari, S. K. (2023). Management Accounting: Principles and Practice (16th ed.). Sultan Chand & Sons.

**QUESTION PAPER PATTERN
RUBRICS FOR CONTINUOUS EVALUATION**

Internal Assessment (40% of 50 marks) - 20 Marks

RUBRICS FOR CONTINUOUS EVALUATION

Sr. No.	Particulars	Marks
1	Assignment/Project	10
2	Presentation/Viva Voce	10
	Total	20

QUESTION PAPER PATTERN FOR SEMESTER END EXAMINATION

All questions are compulsory

Question No.	Description	Total Marks
1	Practical Problem/Theory Question	12
2	A. Practical Problem/Theory Question OR	12
	B. Practical Problem/Theory Question	
3	Short Notes (Any 2 out of 3)	06
	TOTAL	30

The Practical problem / Theory question of 12 marks each may be split up into two smaller problems/questions carrying 6 marks each