

	<p>B. J. VANIJYA MAHAVIDYALAYA (Autonomous) (Grant-in-Aid) (Affiliated to Sardar Patel University) Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India Accredited with CGPA of 2.78 on four point scale at B++ Grade by NAAC Syllabus with effective from December-2024</p>
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Master of Commerce (M.Com.)
Semester - II

Course Code PB02CCOM53	Title of the Paper Cost and Management Accounting-II	Total Credit 04
Course Objectives	<ol style="list-style-type: none"> 1. To provide students with an understanding of the meaning, scope, objectives, and importance of Management Accounting, as well as the differences between Management Accounting, Financial Accounting, and Cost Accounting, and to explore the role of Management Accounting in modern business. 2. To make students understand the concept of human resource accounting its importance, valuation, disclosure and its application. 3. To acquire knowledge about inflation accounting its limitations and preparation of price level adjusted statement. 4. To understand and apply environmental accounting. Its approaches, problems and practices. 	

Course Description		
Unit	Description	Weightage
1.	<p>Management Accounting</p> <ul style="list-style-type: none"> • Evolution • Meaning and Definitions • Scope • Functions • Tools & Techniques Principles • Financial Accounting • Cost Accounting and Management Accounting comparison • The Management Accountant Limitations • Decision making-meaning and process 	25%
2.	<p>Human Resource Accounting (Theory and Example)</p> <ul style="list-style-type: none"> • Concept • Objectives • Importance • Valuation of HRA – Examples • Disclosure and recording in financial statement • Human Resource Accounting in India 	25%

3.	Accounting for price level changes (Theory and Example) <ul style="list-style-type: none"> • Introduction • Inflation Accounting • Limitations of historical financial statement • CCA & CPP – Preparation of price level adjusted financial statement -Examples • Advantages and Disadvantages 	25%
4.	Environmental Accounting <ul style="list-style-type: none"> • Meaning & Definition Approaches • Merits & Demerits • Presentation of Environmental Accounting • Problems of Environmental Accounting • Environmental Accounting Practices in India 	25%

Teaching-Learning Methodology	Lecture, Group Discussion, Doubt Solving, Power Point Presentation, Case Study, Real Life Company Examples, & Seminar
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	External Examination	70%

Students will have to score minimum of 40% to pass the course.

Course Outcomes: Having Completed this course, the students will be able to:	
1.	Understand Concept, theories and Approaches of Cost Accounting using
2.	Appropriate supportive technologies in global context.
3.	Having Knowledge about Environmental Accounting Practices in India
4.	Developed Management Skills
5.	It is very useful for his/ her further study like CA and CS.

Suggested References:	
Sr. No.	References
1.	Websites: <ul style="list-style-type: none"> • http://ugcmoocs.inflibnet.ac.in/ugcmoocs/moocs_courses.php • http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390
2.	On-Line Resources available that can be used as Reference Material